

MUNJAL SHOWA LIMITED

Registered Office & Works : 9-11, Maruti Industrial Area, Sector - 18, Gurugram - 122 015 (Haryana) INDIA
E-mail : msladmin@munjalshowa.net Website : www.munjalshowa.net
Corporate Identity Number : L34101HR1985PLC020934, PAN : AAACM0070D
Phone : 0124-4783000

May 30, 2024

The D.G.M. (Listing)
Corporate Relation Department
BSE Ltd
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400 001
Security Code: 520043

The Asst. Vice President
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex
Bandra (E), Mumbai – 400 051
Security Code: MUNJALSHOW

Subject: Intimation under Regulation 30 read with Schedule III of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) and SEBI Circular dated July 13, 2023.

Dear Sir/ Madam,

You are kindly informed that Munjal Showa Limited (“**the Company**”) has received a demand order u/s 73(9) of SGST & CGST Act 2017 for the year 2018-19, determining demand of INR 21,950,392. from the Office of: Deputy Commissioner Jurisdiction: Hardwar - Sector 1: Haridwar: Uttarakhand, State/UT: Uttarakhand.

The requisite information as per Para A of Part A of Schedule III read with Regulation 30 of the Listing Regulations is given as **Annexure - “A”**.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Munjal Showa Limited

(Neha Bansal)
Company Secretary & Compliance Officer
Mem. No.: A38848

Encl: as above

Annexure – “A”

Name of the authority	Office of: Deputy Commissioner Jurisdiction: Haridwar - Sector 1: Haridwar: Uttarakhand, State/UT: Uttarakhand
Nature and details of the action(s) taken, initiated or order(s) passed	Demand order u/s 73(9) of SGST & CGST Act 2017 for the year 2018-19.
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	May 30, 2024
Details of the violation(s)/ contravention(s) committed or alleged to be committed	A show cause notice / statement was issued u/s 73 of SGST & CGST Act 2017 alleging short payment was made therefore department has issued a demand order u/s 73(9) of SGST & CGST Act 2017 for the year 2018-19 which was communicated by our advocate today
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The assessing authority has rejected our declarations filed in support of the credit notes without any reasoning and also has wrongly alleged that no proof of Payment by the seller is proved whereas the seller has reversed our credit through credit notes issued and the ITC already availed through original invoice is deposited by us by charging GST in sale invoice for rejection goods and deposit of same. The Company will challenge the same based on strong merits by way of filing appeal to the Department. There is no material impact on financial, operation or other activities of the Company due to this order.

Office of : Deputy Commissioner
Jurisdiction : Hardwar - Sector 1:Haridwar:Uttarakhand, State/UT : Uttarakhand

Reference No. : ZD050424009561S

Date : 15/04/2024

To

GSTIN/ID : 05AAACM0070D1Z8

Name : MUNJAL SHOWA LIMITED

Address : PLOT NO 1, INDUSTRIAL PARK 2, PHASE 1, SALEMPUR MEHDOOD, Haridwar, Uttarakhand, 249403

SCN/Statement Reference No. : ZD050923002628F

Date : 04/09/2023

Tax Period : APR 2018 - MAR 2019

F.Y. From : 2018-2019

F.Y. To : 2018-2019

Order under section73

A show cause notice/statement referred to above was issued to you u/s 73 of the Act for reasons stated therein. Since, no payment has been made within 30 days of the issue of the notice by you; therefore, on the basis of documents available with the department and information furnished by you, if any, demand is created for the reasons and other details attached in annexure

Please note that interest, if any, has been levied up to the date of issue of the order. While making payment, interest for the intervening period between date of order and date of payment, shall also be worked out and paid along with the dues stated in the order.

In case any refund is arising as per the above order, please claim the same by filing application in the prescribed form.

Demand Details :-

(Amount in Rs.)

Financial Year: 2018-2019 (Amount in ₹)

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		APR 2018	MAR 2019	CGST		5251290	5198777	525129	NA		10975196.00
2	0		APR 2018	MAR 2019	SGST		5251290	5198777	525129	NA		10975196.00

Total Amount (For all Financial Years) (Amount in ₹)

Tax Period	Act	Tax/Cess	Interest	Penalty	Fees	Others	Total
2018-19	CGST	5251290	5198777	525129	0	0	10975196
2018-19	IGST	0	0	0	0	0	0
2018-19	SGST	5251290	5198777	525129	0	0	10975196
2018-19	CESS	0	0	0	0	0	0
Total (Act wise)	CGST	5251290	5198777	525129	0	0	10975196
	IGST	0	0	0	0	0	0
	SGST	5251290	5198777	525129	0	0	10975196
	CESS	0	0	0	0	0	0
Total		10502580	10397554	1050258	0	0	21950392

You are hereby directed to make the payment by 14/07/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name : DHARMENDRA RAJ

Designation : Deputy Commissioner

Jurisdiction : Hardwar - Sector

1:Haridwar:Uttarakhand

Copy to -

Order

FORM GST DRC - 07
[See rule 142(5)]
Summary of the order

Reference No. : ZD050424009561S

Date : 15/04/2024

1. Tax Period :- APR 2018 - MAR 2019

2. Issues involved :- Excess ITC claimed

3. Description of goods / services :-

Sr. No	HSN	Description
-	-	-

4. Details of demand :-

(Amount in Rs.)

Financial Year: 2018-2019 (Amount in ₹)

Sr. No.	Tax Rate(%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
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2018-19	SGST	5251290	5198777	525129	0	0	10975196

2018-19	CESS	0	0	0	0	0	0
Total (Act wise)	CGST	5251290	5198777	525129	0	0	10975196
	IGST	0	0	0	0	0	0
	SGST	5251290	5198777	525129	0	0	10975196
	CESS	0	0	0	0	0	0
Total		10502580	10397554	1050258	0	0	21950392

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Signature

Name : DHARMENDRA RAJ
Designation : Deputy Commissioner
Jurisdiction : Hardwar - Sector
1:Haridwar:Uttarakhand

Copy to -

Signature Not Verified

Digitally signed by
DHARMENDRA RAJ
CHAUHAN
Date: 2024.04.15 18:18:18
IST



कार्यालय डिप्टी कमिश्नर (क0नि0)—प्रथम राज्य कर, राज्य कर भवन, रोशनाबाद हरिद्वार।
Office of the Deputy Commissioner-1st (Assessment), State Tax
New Building Roshnabad, Haridwar

To,

M/S MUNJAL SHOWA LIMITED,
Plot No 1, Industrial Park 2, Phase-1,
Salempur Mehdoon, Haridwar 249403
GSTN- 05AAACM0070D1Z8
F.Y 2018-19

Annexure of
Order U/s 73 (9) of SGST & CGST Act 2017

फर्म **M/S MUNJAL SHOWA LIMITED**, (जिसे आगे नोटिसी कहा जायेगा) उत्तराखण्ड राज्य में राज्य माल एवं सेवा कर अधिनियम (State Goods and Service Tax Act) 2017 एवं केन्द्रीय माल एवं सेवा कर अधिनियम (Central Goods and Service Tax Act) 2017 जिन्हें आगे जब तक अन्यथा आवश्यक न हो सम्मिलित रूप से माल एवं सेवा कर अधिनियम-2017 कहा जायेगा, के अधीन पंजीकृत हैं, जिसकी पंजीयन संख्या— **05AAACM0070D1Z8** है।

नोटिसी को संगत वर्ष 2018-19 हेतु उत्तराखण्ड माल एवं सेवा कर अधिनियम की धारा-73 के अन्तर्गत SHOW CAUSE NOTICE AND GST DRC-01[See rule 100(2) & 142(1)(a)] Reference No.ZD050923002628F dated: 04-09-2023 के द्वारा अनुलग्नक संलग्न करते हुए निम्न प्रकार से जारी किया गया:-

1- आप उत्तराखण्ड माल एवं सेवा कर अधिनियम-2017 के अन्तर्गत इस कार्यालय में GSTN-05AAACM0070D1Z8 से HSN Code: 87088000 (Parts And Accessories Of The Motor Vehicles Of Headings 8701 To 8705 - Suspension Systems And Parts Thereof (Including Shock Absorbers), 87149100 (Parts And Accessories Of Vehicles Of Headings 8711to 8713 Other : Frames And Forks, And Parts Thereof) के कार्य हेतु पंजीकृत हैं।

2- जी0एस0टी0 पोर्टल पर आपके द्वारा वर्ष 2018-19 हेतु दाखिल विवरणी GSTR-9 एवं GSTR-3B की संवीक्षा की गई जिसमें पाया गया कि आपने GSTR-9 के बिन्दु संख्या-8. Detail of ITC for the financial year में निम्न प्रकार आई0टी0सी0 का विवरण दाखिल किया गया है:-

Description,	Central tax	State/UT tax	Integrated tax	Cess
(A) ITC as per GSTR-2A (Table 3 & 5 thereof)	35,61,86,847.14	35,61,86,847.14	14,97,48,809.60	0.00
(B) ITC as per sum total of 6(B) and 6(H) above	36,18,72,356.00	36,18,72,356.00	15,26,95,905.00	0.00
(C) ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period	96,279.27	962,79.27	-31,50,396.61	0.00
(D) Difference [A-(B+C)]	-57,81,788.13	-57,81,788.13	2,03,301.21	0.00

उक्त तालिका से स्पष्ट है कि आपके द्वारा D) Difference[A-(B+C)] में Central tax Rs. -57,81,788.13 एवं State/UT tax Rs. -57,81,788.13 Total Rs. -1,15,63,576.26 आई0टी0सी0 GSTR-2A में निर्धारित तिथि तक उपलब्ध ITC से ज्यादा क्लेम किया गया जो कि माल एवं सेवा कर अधिनियम की धारा-16 का स्पष्ट उल्लंघन है एवं ब्याज सहित रिवर्स/जमा किये जाने योग्य है।

3- उक्त के सम्बन्ध में आपको उत्तराखण्ड माल एवं सेवा कर अधिनियम की धारा-61 के अन्तर्गत GST ASMT-10[See Rule 99(1)] Reference No. ZD0503230084760C dated: 18-03-2023 (ARN- AD0503230043200) नोटिस जारी करते हुए दिनांक 28-03-2023 तक उक्त धनराशि को ब्याज सहित जमा करने अथवा अपना पक्ष प्रस्तुत किये जाने हेतु सूचित किया गया था जिस के प्रतिउत्तर में आपके द्वारा निम्न प्रकार से स्पष्टीकरण प्रस्तुत किया गया है-

It is to be noted that while filing GSTR 3B/GSTR-9 the input availed is calculated based on the following formula for the company:

Input available in the input Register for FY 2018-19- input available in input Register for FY 2017-18+ input available in input register of 2019-20 but for FY 2018-19+ vender rejections issued by the company declared in Outward Supplies of the company+ rejections received from the customers as vendor invoices.

According to the above the formula, it is to be noted by your good self that "vendor Rejections issued by the company declared in Outward Supplies of the company." is the reason why in point no. 8 of GSTR 9 Details of ITC for the financial Year input seems to be over utilized. Vendor Rejections worth Rs 52,55,539/- in CGST & SGST respectively with taxable value of Rs 3,86,61,894/- from October 2018- March 2019 were shown by the company in its outward supplies where if need be, we can provide invoice wise details of the same along with the copy of Invoices.

Additionally, it's to be noted that GSTR 2A was first made available post the filing of yearly GSTR 3B, the balance difference in the amount of Rs. 5,26,249/- in CGST & SGST respectively, will be reconciled after the initial reply and submitted to you accordingly.

आपके द्वारा दिए गए स्पष्टीकरण तथा संगत वर्ष हेतु दाखिल GSTR-3B, GSTR-9, & GSTR-9C इत्यादि का अवलोकन किया गया। आपके द्वारा दिए गये स्पष्टीकरण में स्वीकार किया गया है कि आपके द्वारा GSTR-2A में उपलब्ध आई0टी0सी0 से अधिक आई0टी0सी0 availed & utilized की गई है जिसके सम्बन्ध में आपके द्वारा बताया गया कि Vender द्वारा रू0 3,86,61,894.00 के vendor rejection पर रू0 52,55,539.00 CGST एवं रू0 52,55,539.00 SGST कर को आपके द्वारा बीजक (Invoice) जारी करते हुए अपने outward taxable supply में घोषित किया गया है एवं शेष रू0 5,26,249.00 CGST एवं रू0 5,26,249.00 SGST आई0टी0सी0 अधिक availed & utilized के सम्बन्ध में आपके द्वारा आतिथि तक कोई कारण प्रस्तुत नहीं किया गया है। इससे स्पष्ट है कि आपके पास उक्त का कोई स्पष्टीकरण उपलब्ध नहीं है।

आपके द्वारा रू0 रू0 52,55,539.00 CGST एवं रू0 52,55,539.00 SGST अधिक आई0टी0सी0 availed & utilized के सम्बन्ध में जो कारण प्रस्तुत किया गया है वह माल एवं सेवा कर अधिनियम 2017 के विधिक प्रावधानों के अनुसार स्वीकार योग्य नहीं है। माल एवं सेवा कर अधिनियम 2017 के अन्तर्गत Recipient द्वारा माल वापसी के सम्बन्ध में डेबिट/क्रेडिट नोट जारी करने का प्रावधान है, वह सप्लायर द्वारा किया जाना है तथा सप्लायर द्वारा जारी किये गये डेबिट/क्रेडिट नोट को मासिक रिटर्न में घोषित किया जायेगा। इस सम्बन्ध में माल एवं सेवा कर अधिनियम 2017 की धारा-34 में स्पष्ट प्रावधान है जो निम्न प्रकार है:-

Section 34 – Credit and Debit notes.

(1)¹[Where one or more tax invoices have] been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient ²[one or more credit notes for supplies made in a financial year] containing such particulars as may be prescribed.

(2) Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than ³[the thirtieth day of November] following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed:

Provided that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person.

(3) ⁴[Where one or more tax invoices have] been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply, the registered person, who has supplied such goods or services or both, shall issue to the recipient ⁵[one or more debit notes for supplies made in a financial year] containing such particulars as may be prescribed.

(4) Any registered person who issues a debit note in relation to a supply of goods or services or both shall declare the details of such debit note in the return for the month during which such debit note has been issued and the tax liability shall be adjusted in such manner as may be prescribed.

उक्त प्रावधान से स्पष्ट है कि आपके द्वारा सप्लायर्स को किए गए माल वापसी के सम्बन्ध में सप्लायर्स द्वारा क्रेडिट नोट जारी किया गया होगा। Vendor Rejection के संबंध में नियमानुसार आपके द्वारा अपनी ITC को रिवर्स किया जाना था जो कि आपके द्वारा नहीं किया गया है। जहाँ तक Vendor Rejection को outward taxable supply में घोषित करने का प्रश्न है आपके द्वारा उक्त हेतु बीजक (Invoice) जारी करना बताया गया है। स्पष्ट है कि आपके द्वारा उक्त supply के बीजक (Invoice) पर Tax charge कर लिया गया है तथा उक्त supply पर incidence of tax आपके द्वारा दूसरे व्यक्ति पर शिफ्ट किया जा चुका है तथा संव्यवहार पूर्ण हो गया। इस प्रकार स्पष्ट है कि आपके द्वारा जो ITC अधिक availed & utilized की गई है उसके सम्बन्ध में कोई रिवर्सल नहीं किया गया है और न ही कोई कर जमा किया गया है। चूंकि सप्लायर द्वारा भी उक्त vendor rejection पर कोई कर जमा नहीं किया गया है। अतः आपके द्वारा जो ITC अधिक availed & utilized की गई है उस पर सरकार के राजकोष में कोई कर जमा नहीं हुआ है। इस प्रकार माल एवं सेवा कर अधिनियम 2017 की धारा-16 के प्रावधानों की समस्त शर्त पूर्ण नहीं होती है।

माल एवं सेवाकर अधिनियम की धारा-16 में ITC के Eligibility के सम्बन्ध में निम्न प्रावधान दिये गये हैं-

Section 16 of the Central Goods and Services Act, 2017 (CGST Act) Eligibility and conditions for taking input tax credit

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,—

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(b) he has received the goods or services or both. Explanation.—For the purposes of this clause, it shall be deemed that the registered person has received the goods where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

(d) he has furnished the return under section 39: Provided that where the goods against an invoice are received in lots or instalments, the registered person shall be entitled to take credit upon receipt of the last lot or instalment:

Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed: Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him of the amount towards the value of supply of goods or services or both along with tax payable thereon.

इसी प्रकार धारा-16(4) में प्रावधान है कि- **16(4)**- A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the 6[thirtieth day of November] following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier.

“Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.”

उक्त विधिक प्रावधानों के अवलोकन से स्पष्ट है कि कोई पंजीकृत व्यापारी माल एवं सेवा कर अधिनियम के अन्तर्गत धारा-16(2) की चारों शर्त पूर्ण होने पर ही आईटीसी क्लेम के लिए Eligible होगा।

इसके अतिरिक्त आईटीसी क्लेम करने के लिए सप्लायर द्वारा जारी बीजक को उक्त धारा-16(4) में निर्धारित समयावधि में अपने GSTR-1 में घोषित किया जाना आवश्यक है। चूंकि सम्बन्धित बीजकों (invoices) में से आपके सप्लायर द्वारा ₹ 3,86,61,894.00 बीजको (invoice) को vendor rejection में घोषित करते हुए ₹ 52,55,539.00 CGST Tax एवं ₹ 52,55,539.00 SGST Tax को जमा नहीं किया गया है इसलिए आपके GSTR 2A में उपलब्ध नहीं है। इस प्रकार उक्त सप्लायर पर सरकार को कोई

राजस्व जमा होना प्रमाणित नहीं होता है। अतः माल एवं सेवा कर अधिनियम की धारा-16 की शर्तों का पालन न होने के कारण आईटीसी देय नहीं है।

इस प्रकार आपके द्वारा ₹ 52,55,539.00 CGST ITC एवं ₹ 52,55,539.00 SGST ITC (vendor rejection) एवं शेष ₹ 5,26,249.00 CGST एवं ₹ 5,26,249.00 SGST आईटीसी अर्थात् कुल ₹ 1,15,63,576.26 अधिक availed & utilized की गई है जो माल एवं सेवा कर अधिनियम-2017, की धारा-73(1) के अन्तर्गत नियमानुसार आकर्षित ब्याज एवं अर्थदण्ड सहित वसूल किये जाने योग्य है।

4- माल एवं सेवा कर अधिनियम की धारा-73 में प्रावधान है कि:-

Sec 73- Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful-misstatement or suppression of facts.

73.(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

(2) The proper officer shall issue the notice under sub-section (1) at least three months prior to the time limit specified in sub-section (1) for issuance of order.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub-section (3), pay the amount of tax along with interest payable thereon under section 50 on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1) or, as the case may be, the statement under sub-section (3), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.

(7) Where the proper officer is of the opinion that the amount paid under subsection (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

(8) Where any person chargeable with tax under sub-section (1) or sub-section (3) pays the said tax along with interest payable under section 50 within thirty days of issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund.

(11) Notwithstanding anything contained in sub-section (6) or sub-section (8), penalty under sub-section (9) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax

Section 50 के प्रावधान निम्नवत् है:-(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council: [Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.]68

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twentyfour per cent., as may be notified by the Government on the recommendations of the Council

5- उपरोक्त विश्लेषण, तथ्यों एवं विधिक प्रावधानों के आलोक में उक्त प्रकरण में कर दायित्व को निम्न प्रकार से सारणीबद्ध किया जाता है:-

particular	CGST	SGST	IGST	Total
1- Excess ITC Claim in GSTR-3B V/s GSTR-2A	57,81,788.00	57,81,788.00	-	1,15,63,576.00
Total Tax Amount:	57,81,788.00	57,81,788.00	-	1,15,63,576.00
Interest @18% Annual (From 21 oct 2018 up to 30 sep-23)	51,49,435.00	51,49,435.00	-	1,02,98,870.00
Penalty 10% of Tax Amount or Rs. 10,000 whichever is higher	5,78,179.00	5,78,179.00	-	11,56,358.00
Total (Tax+Interest+Penalty)	1,15,09,402.00	1,15,09,402.00	-	2,30,18,803.00

इस सम्बन्ध में यह भी अवगत कराना है कि देय कर पर ब्याज की गणना दिनांक 30-09-2023 तक की गई है। व्यापारी द्वारा यदि सारणी में उल्लेखित धनराशि सितम्बर-2023 के पश्चात जमा की जाती है तो व्यापारी तदनुसार ब्याज की गणना स्वयं करते हुए जमा करेंगे।

अतः आप दिनांक 03-09-2023 तक अपना स्पष्टीकरण प्रस्तुत करें कि क्यों न आपके विरुद्ध:-

- 1- धारा-73(1) में दी गई व्यवस्था के प्रावधानों के अनुसार आपसे आंकलित धनराशि की वसूली क्यों न कर दी जाये।
- 2- उपरोक्त आंकलित धनराशि पर धारा-50 के अनुसार देय ब्याज की वसूली क्यों न कर दी जाये।
- 3- क्यों न आप पर धारा-73 (9)के अनुसार अर्थदण्ड आरोपित कर दिया जाये।

अग्रेत्तर यह भी उल्लेखनीय है कि केन्द्रीय/राज्य अधिनियम की धारा 73(8) के उपबन्धों के अनुसार यदि धारा 73(1) के अन्तर्गत कर देयता से सम्बन्धित व्यक्ति (Person Chargeable with tax) इस नोटिस को जारी किये जाने की तिथि से 30 दिनों की अवधि के भीतर उक्त देयकर को धारा 50 के अन्तर्गत देय ब्याज के साथ अदा कर देता है तब राज्य व केन्द्र अधिनियम की धारा 73 की उपधारा (11) के अधीन रहते हुये जारी की गयी उक्त नोटिस के परिप्रेक्ष्य में समस्त कार्यवाही सम्पन्न हुयी मान ली जायेगी।

यदि नियत अवधि के अन्तर्गत व्यापारी कारण बताओं नोटिस का उत्तर प्रस्तुत करते हैं तब उत्तर के आधार पर यदि आवश्यक हो, अथवा कोई उत्तर प्रस्तुत कर पाने में विफल रहते हैं, तब यह उपधारणा करते हुये कि उन्हें इस विषय में कुछ नहीं कहना है और वे इस नोटिस के तथ्यों एवं निष्कर्षों से सहमत हैं, नोटिस के तथ्यों एवं निष्कर्षों के आधार पर इस नोटिस के जारी किए जाने की तिथि के 30 दिनों के पश्चात् केन्द्रीय/उत्तराखण्ड माल एवं सेवा कर अधिनियम 2017 की धारा 73(9) के अन्तर्गत कर-निर्धारण/न्याय-निर्णयन आदेश अपेक्षित होगा।

यह कारण बताओं नोटिस माल एवं सेवा कर अधिनियम की धारा-73(2) में उल्लेखित समय सीमा के अन्तर्गत है तथा अद्योहस्ताक्षरी उक्त धारा के अन्तर्गत Porper Officer हैं।

उक्त नोटिस के अनुपालन में नोटिसी द्वारा Form GST DRC-06 Reply to the Show cause Notice [See rule 142(4)] Reference No. ZD0509230234698 Dated: 30-09-2023 के द्वारा अनुलग्नकों सहित अपना उत्तर प्रस्तुत किया गया, जो निम्नवत् है :-

Most respectfully the reply to the subject notice is as follows

1. That the assessee is a Limited company engaged in the business of manufacturing of Two Wheeler Parts having its manufacturing unit at Plot No 1, Industrial Park-2, Phase-1, Salempur Mehdood, Haridwar bearing GSTIN-05AAACM0070D1Z8
2. That for the manufacturing of its finished goods the assessee has purchased raw material from various vendors who are registered dealers and have availed ITC on such purchases.
3. That during the process of procurement of the raw material material are rejected due to not meeting the required specification or any other fault in it and the same is returned to the vendors against rejection invoices on which the GST is charged and deposited thus the

amount of ITC availed is reversed through such invoice. It is also mentionable that the ITC on such invoice is not claimed by the supplier.

4. That for the same transaction the seller on receipt of the rejection invoice issues credit notes as per sec 34(1) of the CGST/ SGST Act and declares the same in its GSTR1 for the month thus reducing its output liability and at the same time reducing the ITC in GSTR 2A of the recipient of goods. The series of the rejection invoices is different to the invoices raised for the supply of goods hence identifiable. The series of Finished good supply invoices is 93180.....and the series of rejection invoices is 91890.....
5. That due to declaring of the credit notes in GSTR1 since the ITC is reversed from the GSTR 2A of the recipient there arises the difference in ITC claim as per GSTR 2A and GSTR 3B however this amount of ITC is already deposited by the recipient on issuing of the rejection invoice thus in actual there is no difference of ITC claim as per GSTR 2A and 3B as the difference is deposited by issuing of the rejection invoice in which GST is charged and deposited.
6. That as per the subject show cause notice it has been alleged that there is a difference of Rs 5781788.13 CGST , Rs 5781788.13 SGST and Rs 203301.21 IGST between ITC claimed as in GSTR 3B and ITC shown in GSTR 2A. This difference has arisen due to the credit note issued by the supplier for rejected goods the details of which are declared in its GSTR1 thus reversing the credit from GSTR2A of the recipient and the same credit is deposited by the recipient by issuing the rejection invoice for such goods on which GST is charged and deposited which has not been claimed by the supplier.
7. That the supplier has issued certificate to this effect that he has issued credit notes for rejected material and declared in GSTR 1 and also declared that he has not claimed the ITC on the rejected invoices on which GST is charged and deposited by the assessee (*copy of certificates enclosed*).
8. That as per section 34(1) of the CGST/SGST Act the recipient of goods are not required to issue Debit Notes against the credit notes issued by the supplier therefore the assessee has issued rejection invoice to return the goods in which tax is charged and deposited thus leading to the ITC reversal through cash payment therefore the allegation in the notice that tax is not deposited is wrong.
9. That the assessee on issuing the rejection invoices for return of such goods has deposited the GST amount and has shown the same in its output liability in GST3B and GSTR1 therefore it is wrong to say that the assessee has not deposited the GST on the rejected invoices.
10. That in the rejection invoice the reference of supplier invoice and PO is mentioned to correlate the rejected goods with the supplier invoices which is a proof that the invoice are raised for the return of the rejected material to the supplier and is not the supply of the assessee. Therefore the tax charged and deposited is the reversal of the ITC on goods rejection through cash payment instead of ITC reversal through credit.
11. The reconciliation of the ITC claimed as per GSTR3B and GSTR 2A is as below

	CGST	SGST	IGST
ITC as per GSTR 2A	356186847.14	356186847.14	149748809.60
ITC claimed as per 3B	361872356.00	361872356.00	152695905.00

ITC claimed in next FY 96279.27 96279.27 (-) 3150396.61

Difference	(-) 5781788.13	(-) 5781788.13	203301.21
Add GST Deposited on Rejection Invoices	5255539.00	5255539.00	
Add ITC of 2017-18 claimed in 2018-19	530498.00	530498.00	(Shown in 8C of GSTR9) AY 2017-18
Total	5786037.00	5786037.00	

Therefore there is no difference in claim as per GSTR 2A and GSTR 3B

12. That since there is no liability to deposit the tax as no excess ITC has been availed by the assessee therefore the question of deposit of interest under sec 50 of CGST/SGST Act does not arise and also the liability of penalty does not arise under sec 73 of the Act for tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized other than fraud or any willful-misstatement or suppression of facts.

In view of the above submission it is requested that the show cause notice issued be kindly vacated.

व्यक्तिगत सुनवाई हेतु दिनांक 27.10.2023 को श्री बी0एस0 रावत, अधिवक्ता फर्म उपस्थित हुए तथा लिखित स्पष्टीकरण में उल्लेखित तथ्यों को मौखिक रूप से समक्ष रखा गया। नोटिसी को पुनः दिनांक 10.04.2024 की तिथि नियत करते हुए व्यक्तिगत सुनवाई का अवसर प्रदान किया गया, परन्तु नियत तिथि पर न तो नोटिसी उपस्थित हुए और न ही कोई स्थगन प्रार्थना-पत्र प्रस्तुत किया गया।

नोटिसी द्वारा प्रस्तुत उत्तर की जाँच की गई जिसकी विवेचना निम्न प्रकार है :-

नोटिसी द्वारा अपने प्रतिउत्तर में मुख्य रूप से इस बात पर बल दिया गया है कि उनके द्वारा जो माल रिजेक्ट कर वेन्डर्स (सप्लायर) को वापस किया गया है, उस पर रिजेक्शन इनवाइस जारी करते हुए कर जमा कर दिया गया है, जबकि सप्लायर्स द्वारा माल एवं सेवा कर अधिनियम की धारा-34(1) के अनुसार माल रिजेक्शन के सम्बन्ध में क्रेडिट नोट जारी कर दिये गए हैं, जिसके कारण उनके GSTR-2A में ITC कम हो गयी है। इस सम्बन्ध में उनके द्वारा यह भी कहा गया कि उनके रिजेक्शन इनवाइस का सीरिज फिनिशड गुड्स की इनवाइस से अलग है। इस सम्बन्ध में नोटिसी द्वारा रिजेक्शन इनवाइस के सैम्पल भी प्रस्तुत किये गए। प्रस्तुत रिजेक्शन इनवाइस की जांच की गयी, जांच पर पाया गया कि वह रिजेक्शन इनवाइस नहीं है, अपितु वह Tax Invoice ही है, जिस पर टैक्स भी चार्ज किया गया है तथा इनवाइस पर Tax Invoice ही अंकित है। इस प्रकार जारी टैक्स इनवाइस को ही नोटिसी द्वारा रिजेक्शन इनवाइस कहा जा रहा है।

यह उल्लेखनीय है कि रिजेक्टेड मैटीरियल की वापसी माल एवं सेवा कर अधिनियम के अन्तर्गत सप्लायर नहीं है तथा इस हेतु नोटिसी को नियमानुसार चालान जारी किया जाना था, जबकि नोटिसी द्वारा टैक्स इनवाइस जारी करते हुए टैक्स चार्ज किया गया है। इस प्रकार उक्त supply पर incidence of tax दूसरे व्यक्ति पर शिफ्ट कर Tax Pass-on किया जा चुका है। इसके अतिरिक्त सप्लायर द्वारा क्रेडिट नोट जारी कर अपनी करदेयता को भी कम कर दिया गया है। अतः नोटिसी द्वारा जो ITC अधिक availed & utilized की गई है के सम्बन्ध में सप्लायर द्वारा सरकार के राजकोष में कोई कर जमा नहीं किया गया है। इसीलिए GSTR-3B एवं GSTR-2A के बीच अन्तर प्रदर्शित हो रहा है। इस प्रकार माल एवं सेवा कर अधिनियम 2017 की धारा-16 के प्रावधानों की समस्त शर्तें पूर्ण नहीं होती हैं।

माल एवं सेवाकर अधिनियम की धारा-16 में ITC के Eligibility के सम्बन्ध में निम्न प्रावधान दिये गये हैं-

Section 16 of the Central Goods and Services Act, 2017 (CGST Act) Eligibility and conditions for taking input tax credit

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,—

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(b) he has received the goods or services or both. Explanation.—For the purposes of this clause, it shall be deemed that the registered person has received the goods where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

(d) he has furnished the return under section 39: Provided that where the goods against an invoice are received in lots or instalments, the registered person shall be entitled to take credit upon receipt of the last lot or instalment:

Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed: Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him of the amount towards the value of supply of goods or services or both along with tax payable thereon.

उक्त विधिक प्राविधानों के अवलोकन से स्पष्ट है कि कोई पंजीकृत व्यापारी माल एवं सेवा कर अधिनियम के अन्तर्गत धारा-16(2) की चारों शर्त पूर्ण होने पर ही आईटी0सी0 क्लेम के लिए Eligible होगा, जबकि प्रश्नगत प्रकरण में माल एवं सेवा कर अधिनियम की धारा-16(2)(c) के प्रावधानों के अनुसार सरकारी राजकोष में कर जमा होना प्रमाणित नहीं है।

माल एवं सेवा कर अधिनियम 2017 की धारा-34 के अन्तर्गत स्पष्ट किया गया है कि Recipient द्वारा माल वापसी के सम्बन्ध में डेबिट/क्रेडिट नोट सप्लायर द्वारा जारी करने का प्रावधान है तथा सप्लायर द्वारा जारी किये गये डेबिट/क्रेडिट नोट को मासिक रिटर्न में घोषित किया जायेगा। इस सम्बन्ध में माल एवं सेवा कर अधिनियम 2017 की धारा-34 में स्पष्ट प्रावधान है जो निम्न प्रकार है:-

Section 34 – Credit and Debit notes.

(1)¹[Where one or more tax invoices have] been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient ²[one or more credit notes for supplies made in a financial year] containing such particulars as may be prescribed.

(2) Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than ³[the thirtieth day of November] following the end of the financial year in which

such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed:

Provided that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person.

(3) ⁴[Where one or more tax invoices have] been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply, the registered person, who has supplied such goods or services or both, shall issue to the recipient ⁵[one or more debit notes for supplies made in a financial year] containing such particulars as may be prescribed.

(4) Any registered person who issues a debit note in relation to a supply of goods or services or both shall declare the details of such debit note in the return for the month during which such debit note has been issued and the tax liability shall be adjusted in such manner as may be prescribed.

नोटिसी द्वारा अपने समर्थन में वेन्डर द्वारा दिये गए प्रमाण-पत्र प्रस्तुत किये गए हैं, जिनमें उल्लेख किया गया है :-

"That against the rejection invoices we had raised credit notes and filed the details in GSTR-1 thus reducing our turnover and reversing the credit in GSTR-2A of M/s Munjal Showa Limited as per the details annexed. it is also certified that we have not availed any input tax credit on the rejection invoices raised by M/s Munjal Showa Limited."

उल्लेखनीय है कि माल एवं सेवाकर अधिनियम के अन्तर्गत उक्त प्रकार से प्रमाण-पत्र जारी किये जाने का कोई प्रावधान नहीं है। इसके अतिरिक्त CBIC द्वारा जारी circular no. 183/15/2022-GST dt. 27.12.2022 में भी उक्त प्रकार के प्रमाण-पत्र आच्छादित नहीं है। अतः उक्त प्रमाण-पत्र का विधिक महत्व न होने के कारण स्वीकार योग्य नहीं है।

नोटिसी द्वारा अपने उत्तर में आगे कहा गया है कि 2017-18 से CGST ₹0 5,30,498.00 एवं SGST ₹0 5,30,498.00 वर्ष 2018-19 के लिए कैरिफॉरवर्ड किया गया है, जिसकी जांच नोटिसी द्वारा दाखिल वर्ष 2017-18 के GSTR-9 से की गयी, जिसके बिन्दु संख्या-8. **Detail of ITC for the financial year** के C) ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year upto specified period में CGST ₹0 5,30,498.00 एवं SGST ₹0 5,30,498.00 है। इस प्रकार उक्त कैरिफॉरवर्ड का लाभ व्यापारी को देय है, जिसके उपरान्त शेष ₹0 52,51,290.00 CGST एवं ₹0 52,51,290.00 SGST आईटीसी अर्थात् कुल ₹0 1,05,02,580.00 अधिक availed & utilized की गई है, जिस पर उपरोक्त विवेचनानुसार माल एवं सेवा कर अधिनियम-2017, की धारा-73 के अन्तर्गत नियमानुसार ब्याज एवं अर्थदण्ड सहित वसूल किये जाने योग्य है। माल एवं सेवा कर अधिनियम की धारा-73 में प्रावधान है कि:-

Sec 73- Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful-misstatement or suppression of facts.

73.(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

(2) The proper officer shall issue the notice under sub-section (1) at least three months prior to the time limit specified in sub-section (10) for issuance of order.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub-section (3), pay the amount of tax along with interest payable thereon under section 50 on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1) or, as the case may be, the statement under sub-section (3), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.

(7) Where the proper officer is of the opinion that the amount paid under subsection (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

(8) Where any person chargeable with tax under sub-section (1) or sub-section (3) pays the said tax along with interest payable under section 50 within thirty days of issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund.

(11) Notwithstanding anything contained in sub-section (6) or sub-section (8), penalty under sub-section (9) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax

Section 50 के प्रावधान निम्नवत् है:—(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council: [Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.]⁶⁸

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twentyfour per cent., as may be notified by the Government on the recommendations of the Council


अतः उपलब्ध अभिलेखों/तथ्यों के आलोक में केन्द्रीय एवं उत्तराखण्ड माल एवं सेवा कर अधिनियम, 2017 की धारा-73 के प्राविधानों के अन्तर्गत व्यापारी पर निम्न प्रकार से कर, ब्याज एवं अर्थदण्ड आरोपित किया जाता है:-

particular	CGST	SGST	Total
1- Excess ITC Claim in GSTR-3B	5251290	5251290	10502580
Total Tax Amount:	5251290	5251290	10502580
Interest @18% Annual (From 21 oct 2018 up to 30 April-24)	5198777	5198777	10397554
Penalty 10% of Tax Amount or Rs. 10,000 whichever is higher	525129	525129	1050258
Total (Tax+Interest+Penalty)	10975196	10975196	21950392

उपरोक्त तालिकानुसार वर्ष 2018-19 हेतु नोटिसी पर समग्र रूप से कुल **रु0 1,05,02,580.00 (CGST+SGST)** कर निर्धारित किया जाता है। उक्त धनराशि पर नियमानुसार 18 प्रतिशत वार्षिक की दर से ब्याज कुल **रु0 1,03,97,554.00** (दिनांक 30-04-2024 तक) तथा अर्थदण्ड कुल **रु0 10,50,258.00** निर्धारित किया जाता है।

अतः नोटिसी उक्त अवशेष कर, अर्थदण्ड की सृजित मांग को नियमानुसार जमा करने की तिथि तक ब्याज सहित जमा करना सुनिश्चित करेंगे, अन्यथा माल एवं सेवा कर अधिनियम-2017 की धारा-79 के अन्तर्गत नियमानुसार वसूली की कार्यवाही प्रारम्भ कर दी जायेगी।

आदेश की प्रति पोर्टल पर नोटिसी को अनुपालनार्थ अपलोड की जाये।


 (धर्मेन्द्र सिंह) प्रथम
 उपायुक्त (क0नि0) राज्य कर हरिद्वार



कार्यालय डिप्टी कमिश्नर (क0नि0)—प्रथम / तृतीय राज्य कर, राज्य कर भवन, हरिद्वार।

Office of the Deputy Commissioner-I / III (Assessment), State Tax
New Building Roshnabad, Haridwar

Annexure

--: व्यक्तिगत सुनवाई हेतु नोटिस:--


1- आपको वर्ष 2018-19 हेतु माल एवं सेवा कर अधिनियम की धारा-73 के अन्तर्गत SHOW CAUSE NOTICE AND GST DRC-01[See rule 100(2) & 142(1)(a)] जारी किया गया था।

2- जिसके क्रम में आपके द्वारा जी0एस0टी0 पोर्टल पर प्रतिउत्तर प्रस्तुत कर दिया गया है अथवा आपके द्वारा जी0एस0टी0 पोर्टल पर दिये गए प्रतिउत्तर में व्यक्तिगत सुनवाई की मांग की गई।

उपरोक्त के क्रम में आपको जारी नोटिस के क्रम में अपना पक्ष प्रस्तुत किये जाने हेतु निर्धारित तिथि को व्यक्तिगत सुनवाई हेतु सूचित किया जाता है।

अतः आप निर्धारित तिथि को प्रातः 11:00 बजे व्यक्तिगत सुनवाई हेतु "कमरा-13, नया भवन, राज्य कर कार्यालय, रोशनाबाद, हरिद्वार" में उपस्थित होकर अपना पक्ष प्रस्तुत करें, तथा बताएं कि क्यों न नोटिस के तथ्यों के आधार पर न्याय-निर्णयन आदेश पारित कर दिया जाय।

10-9-2019


(धर्मेन्द्र सिंह चौहान)
उपायुक्त(क0नि0)—प्रथम / तृतीय
राज्य कर, हरिद्वार