

Reply to the notice issued under section 61(1) intimating discrepancies in ITC in GSTR-3B and GSTR-2A

Form GST ASMT-11
[See rule 99(2)]

To,

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1. GSTIN																																												
2. Name																																												
3. details of the notice	Date	Time																																										
4. Reply to the discrepancies	<p>Sub: Reply to the notice received on for variation in ITC claimed in GSTR3B and GSTR 2A.</p> <p>Respected Ma'am.</p> <p>We have received she said Notice u/s 61(1) of CGST Act 2017 real with Rule 99(1) CGST Rules 2017 and the thereof. In the said notice your good self have cited certain discrepancies in the ITC availed by the notice in its GSTR 3B and the GSTR 2 which be on the GST Portal.</p> <p>At the outset, we beg to state in the above mentioned, there period in which the said notice has been issued is not mentioned. Further, there are certain difference in the figure provided in the referred notice and the data as available on the GST Portal –</p> <table border="1" style="width:100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="width:30%;">Particulars</th> <th style="width:35%;">GSTR 3B (April, 2018 to March, 2019)</th> <th style="width:35%;">GSTR 2A (April, 2018 to March, 2019)</th> </tr> </thead> <tbody> <tr> <td>A. As per the Notice</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>B. As available on the GST Portal as on 18-07-2019</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>Differences (A-B)</td> <td>.....</td> <td>.....</td> </tr> </tbody> </table> <table border="1" style="width:100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th colspan="5"><u>ITC AS PER GSTR 3B</u></th> </tr> <tr> <th style="width:20%;">MONTHS</th> <th style="width:15%;">IGST</th> <th style="width:15%;">CGST</th> <th style="width:15%;">SGST</th> <th style="width:15%;">TOTAL ITC</th> </tr> </thead> <tbody> <tr> <td>APRIL'18</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>MAY'18</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>JUNE'18</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> <tr> <td>JULY'18</td> <td>.....</td> <td>.....</td> <td>.....</td> <td>.....</td> </tr> </tbody> </table>			Particulars	GSTR 3B (April, 2018 to March, 2019)	GSTR 2A (April, 2018 to March, 2019)	A. As per the Notice	B. As available on the GST Portal as on 18-07-2019	Differences (A-B)	<u>ITC AS PER GSTR 3B</u>					MONTHS	IGST	CGST	SGST	TOTAL ITC	APRIL'18	MAY'18	JUNE'18	JULY'18
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SEPTEMBER'18
OCTOBER'18
NOVERMBER'18
DECEMBER'18
JAUNARY'19
FEBRUARY'19
MARCH'19
TOTAL

<u>ITC AS PER GSTR 2A</u>				
MONTHS	IGST	CGST	SGST	TOTAL ITC
APRIL'18
MAY'18
JUNE'18
JULY'18
AUGUST'18
SEPTEMBER'18
OCTOBER'18
NOVERMBER'18
DECEMBER'18
JAUNARY'19
FEBRUARY'19
MARCH'19
TOTAL

<u>MONTH WISE DIFFERENCES BETWEEN GSTR 3B vs GSTR 2A</u>				
PARTICULARS	IGST	CGST	SGST	TOTAL ITC
APRIL'18
MAY'18
JUNE'18
JULY'18
AUGUST'18
SEPTEMBER'18
OCTOBER'18
NOVERMBER'18
DECEMBER'18
JAUNARY'19
FEBRUARY'19
MARCH'19
TOTAL

Further the possible reasons of the above differences in the ITC figures as

per GSTR 2A and GSTR 3B. as available on the GST Portal and as reported by us above are summarised below:

1. ITC on IGST paid on supplies received from SEZ have not been considered in the GSTR 2A.
2. Ineligible ITC was not claimed by us.
3. Timing Gap - Invoice would be uploaded in the GSTR 1 of the Counter Party in one month and the ITC for the same would be availed by us in another month.
4. There may be certain delays/non-compliance from the supplier's side due to non-payment, incorrect uploading and data entry mistake in figures or incorrect GSTIN, classifying B2C instead of B2B and there may be some other differences also which are not in our control. In this regard, we also pray to intimate such discrepancy to the suppliers as envisaged u/s 42(3) of The CGST Act 2017.

We are further enclosing the invoice-wise details of the ITC availed by us as per Sec 16 of The CGST Act 2017. We pray to take our reply on record and rest the issue in the light of Provisions as per Law. For this act of kindness, your petitioner as in duty bound shall remain grateful.

6. Amount admitted and paid, if any –

Act	Tax	Interest	Others	Total
CGST
SGST

7. Verification –

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory
 Name -
 Designation/Status -
 Date -