

Difference in tax payable as reflected in GSTR-1 & GSTR-3B

To
Respected Sir,
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Sub— "Notice u/r 56(18) of the CGGST Rules, 2017 regarding difference in tax payable as reflected in GSTR-1 and GSTR-3B"

In this regard, we submit as follows –

In the notice received, your honor had cited certain discrepancies in TOTAL TAX in GSTR-1 is at variance with the corresponding figure as per GSTR-3B resulting in difference of total TAX AMOUNT as indicated below:

(*figures in LAKHS)	OUTWARD SUPPLY	TOTAL TAX	DIFFERENCE OF TOTAL TAX	WAYBILL INWARD	TOTAL TAX	WAYBILL OUTWARD COUNT	TOTAL TAX
GSTR 1				-	-	-	-
GSTR 3B							

We respectfully further submit as under:

1. We have downloaded the Tax liability Comparison report as available on GST portal for the period 01.04.2020 to 31.03.2021. As per the tax liability comparison report the difference of tax reported in GSTR 1 and GSTR 3B for the above mentioned period is which is same as the difference identified by your honor in the notice issued. As per the tax liability comparison statement the difference of is exists only in the month of January 2019. The liability reported in GSTR-1 is less than the liability reported in GSTR 3B by in the month of January 2019. **A copy of the Tax Comparison statement has been attached to this mail and marked as Annexure-A.**

2. That the difference of Total tax amounting to **INR** identified by your honor is due to the following two invoices which were missed to be reported inadvertently in GSTR-1 filed for the month of January 2021, though IGST on the same has been paid through GSTR 3B filed for the month January 2021 itself. **A copy of GSTR-1 and GSTR-3B filed for the period January 2019 has been attached in this mail and marked as Annexure-B.**

NAME	GSTIN	INVOICE NO.	DATE	TAXABLE VALUE	IGST	INVOICE VALUE
TOTAL						

3. The above mentioned inadvertent error has been rectified in the month of August 2021 in terms of **Circular 26/26/2017-GST dated 29th December 2017**. The invoices mentioned in the

above grid were reported in GSTR-1 filed for the period August 2021. The same can be verified from the filed copy of GSTR-1 and GSTR-3B filed for the period August 2021. Your honor can also verify the same with the tax liability comparison report as available on GST portal for the period 2020-21. As per the tax liability comparison report for the period 2019-20 the tax liability reported in GSTR-1 is more by in comparison to tax liability reported in GSTR 3B filed for the period August 2021. **A copy of GSTR-1, GSTR-3B filed for the period October 2019 and Tax Comparison report for the period 2020-2021 downloaded from GST portal has been attached to this mail and marked as Annexure-C.**

4. That a copy of the extract of Table No. 4A of GSTR-1 filed for the period August 2021 has also been attached with this email and marked as **Annexure-D** in support of the above submission.

5. As we are a law abiding Assessee complying with the Rule 56(18) of the WBGST Rules 2017 by means of submission of the required details by your honor and always comply with the GST Laws, your Honor is requested to kindly accept our brief explanation in the matter of difference between tax liability of GSTR-3B and GSTR-1 for the period April 2020 to March 2021.

6. Hope you will find the above reply in order and complete the proceedings in this matter.

Thanking you
Yours faithfully

Authorised Signatory
Place: