

Draft reply for mismatch in turnover declared in GSTR-1 & GSTR-3B

Dated.....

To,

.....

.....

Sub— For Clarification regarding difference in turnover between GSTR-1 and GSTR-3B return for the period from to..... (Hereinafter referred to as “said period”)

Respected Sir/Ma'am,

We refer to the NOTICE received on from the e-mail ID read as..... . We have filed GSTR-1 & GSTR 3B for the period from..... to

In the said notice your good self-have cited to reconcile the data for the above mentioned period. We hereby explain the cause of variation between GSTR-3B and GSTR-1 during the said period.

As per our GST returns, the total differences for the said period are as follows—

Particulars	Taxable value	CGST	SGST	IGST
Turnover shown in GSTR-1	-	-	-	-
Turnover shown in GSTR-3B	-	-	-	-
Difference between GSTR-1 and GSTR-3B	-	-	-	-

We respectfully further submit as under—

1. As per the comparison of outward supply declared in GSTR-1 & GSTR-3B, there is a variance in amount of turnover declared in return for the said period. The difference of total turnover amounting to Rs. identified by your honour is due to the following invoices which were reported two times by mistake in GSTR-1 filed for the said period.

This clerical error led to increase in liabilities than actual liability.

Sr.no.	Name	GSTIN	Invoice No.	Taxable Value	Tax	Invoice value

2. In other words we can say that by mistake a single transaction of outward supply had been declared twice with different invoice number. All details such as name of recipient, GSTIN of recipient, invoice value, amount of tax, taxable value are same except the invoice number.
3. We are also attaching e-way bills of original invoices. There are no e-way bills for invoices mentioned in Table A. It confirms that supply was not taken placed.
4. It is also evident from opening and closing balance of our stock register (Annexure F) of said period that there was no supply of goods pertaining to invoice mentioned in Table A.
5. The above mentioned inadvertent error had been identified by us also, but we could not rectify the error due to Proviso to section 37(3) of CGST Act.

As per Proviso to section 37(3), no rectification of error or omission in respect of the details furnished under GSTR-1 shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.

As the time for correction has been elapsed, we could not rectify the above inadvertent error.

6. We are also submitting declaration (Annexure A) from our buyers that they have not availed ITC of the above mentioned invoices. Accordingly there is no consequential loss of revenue to the department.
7. Since there was no supply of goods, liability to pay tax should not be imposed on taxpayer.
8. We have enclosed the following documents:
 - i. Sales Register for the period (Annexure B)
 - ii. Purchase Register for the period (Annexure C).....
 - iii. Debit notes Register for the period (Annexure D)
 - iv. Credit notes Register for the period (Annexure E).....
 - v. Stock Register for the period (Annexure F).....

The taxpayer should not be mulcted with any liability on account of the bonafide human error.

In view of the above, it is prayed before your honour to kindly accept our detailed explanation on the matter of discrepancies in the returns for the period to and kindly drop the issue.

Thanking you

Yours faithfully

For

Authorized Signatory