

													ANNEXURE-A	
Sl. No.	State	Section under	Order No	Order date	Passing Authority	Financial Year	Details of violation(s) committed or alleged to be committed	Details of the authority	Impact on financial, operational and other activities of the				Remarks	Date of communication
									Tax	Interest	Penalty	Total		
1	Delhi	Sec 73 GST Act 2017	ZD0712231768554	31/12/2023	Sales Tax Officer Class II / AVATO, Ward 208:Zone 11:Delhi, State/UT: Delhi	2017-18	Wrong availment of ITC on taxable supplies, mismatch between GSTR-1/GSTR-3B and GSTR-9	Demand for Tax and Interest has been raised by the authority	3,90,44,321.00	3,90,44,321.00	-	7,80,88,642.00	Corporati on will file an appeal with 1st Appellate authority	The notice has come to our knowledg e on 04.01.24
2	Delhi	Sec 73 GST Act 2017	ZD071223176860D	31/12/2023	Sales Tax Officer Class II / AVATO, Ward 208:Zone 11:Delhi, State/UT: Delhi	2017-18	Mismatch between GSTR-1/GSTR-3B and GSTR-9	Demand for Tax, Interest and Penalty has been raised by the authority	9,27,508.00	9,27,508.00	92,750.00	19,47,766.00	Corporati on will file an appeal with 1st Appellate authority	The notice has come to our knowledg e on 04.01.24
3	UP	Sec 73 / 142(5) GST Act 2017	ZD0912234711788	24/12/2023	Joint Commissioner, Corporate Circle, Lucknow, Uttar Pradesh	2017-18	Wrong availment of ITC on taxable supplies, mismatch between GSTR-1/GSTR-3B and GSTR-9	Demand for Tax, Interest and Penalty has been raised by the authority	48,55,00,328.47	-	4,85,50,032.85	53,40,50,361.32	Corporati on will file an appeal with 1st Appellate authority	The notice has come to our knowledg e on 04.01.24
4	UP	Sec 73 UPGST & CGST Act 2017	ZD0912236078491	28/12/2023	Deputy Commissioner, Noida Sector-8 Gautambudh Nagar Uttar Pradesh	2017-18	Delay in deposit of GST	Demand for penalty raised by the GST authority	-	-	40,000.00	40,000.00	Corporati on will file an appeal with 1st Appellate authority	The notice has come to our knowledg e on 04.01.24
5	AP	Sec 74 APGST & CGST Act read with Rule 142 of APGST & CGST rules 2017 and Sec 20 of IGST Act 2017	ZD3712230193281	27/12/2023	DEPUTY COMMISSIONER (ST) STATE SPECIAL CIRCLE-1,	2017-18	Short deposit of GST	Demand for Tax, Interest and Penalty has been raised by the authority	9,74,04,246.00	10,08,13,396.00	97,40,424.60	20,79,58,066.60	Corporati on will file an appeal with 1st Appellate authority	The notice has come to our knowledg e on 04.01.24
6	AP	Sec 73 APGST & CGST Act 2017	ZD3712230094091	15/12/2023	DEPUTY COMMISSIONER (ST) STATE SPECIAL CIRCLE-1,	2017-18	Wrong availment of ITC on taxable supplies	Demand for Tax, Interest and Penalty has been raised by the authority	2,57,97,469.00	2,67,00,380.42	25,79,746.90	5,50,77,596.32	Corporati on will file an appeal with 1st Appellate authority	The notice has come to our knowledg e on 04.01.24

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7	Bihar	Section 122(xvi) OF BGST/CGST ACT 2017	ZD101123024520F	25/11/2023	Assistant Commissioner of State Tax	2018-19	Penalty for irregular maintenance of accounts	Demand for penalty raised by the GST authority	-	-	20,000.00	20,000.00	Corporati on will file an appeal with 1st Appellate authority	The notice has come to our knowledge on 04.01.24
8	Bihar	Section 73 OF BGST/CGST ACT 2017	ZD1011230244819	25/11/2023	Assistant Commissioner of State Tax	2018-19	Wrong availment of ITC on taxable supplies, mismatch between GSTR-1/GSTR-3B and GSTR-9	Demand for Tax, Interest and Penalty has been raised by the authority	3,93,27,693.00	3,24,45,346.00	39,32,770.00	7,57,05,809.00	Corporati on will file an appeal with 1st Appellate authority	The notice has come to our knowledge on 04.01.24
9	Chattisgarh	Sec 74 GST Act	ZD221223045773O	29/12/2023	Assistant Commissioner Raipur Division-2 Chattisgarh	2017-18	Short deposit of GST under RCM	Demand for tax and penalty	20,69,974.00	-	20,69,974.00	41,39,948.00	Corporati on will file an appeal with 1st Appellate authority	The notice has come to our knowledge on 04.01.24
10	Bihar	Section 73 OF BGST/CGST ACT 2017	ZD101123023926W	24/11/2023	Assistant Commissioner of State Tax	2017-18	Intt on Late filing of gst return Short deposit of GST	Demand for Tax, Interest and Penalty has been raised by the authority	1,15,176.00	2,65,180.00	20,000.00	4,00,356.00	Corporati on will file an appeal with 1st Appellate authority	The notice has come to our knowledge on 04.01.24
11	Maharashtra	Sec 73 of GST Act 2017	ZD271223099390C	30-12-2023	Deputy Commissioner of State Tax Jurisdiction : LAKADGANJ_501: NAGPUR:Nagpur: Maharashtra, State/UT : Maharashtra	2017-18	Wrong availment of ITC and short deposit of GST	Demand for Tax, Interest and Penalty has been raised by the authority	1,88,52,196.00	2,01,74,764.00	18,96,542.00	4,09,23,502.00	Corporati on will file an appeal with 1st Appellate authority	The notice has come to our knowledge on 04.01.24
12	Gujarat	Sec 73 of GST Act 2017	ZD241223119046W	31-12-2023	State Tax Officer, Jurisdiction : Ghatak 57 (Surat):Range - 15:Division - 7:Gujarat, State/UT : Gujarat	2017-18	Interest due to wrong availment of ITC	Demand for Interest and Penalty has been raised by the authority	-	81,64,952.00	18,14,434.00	99,79,386.00	Corporati on will file an appeal with 1st Appellate authority	The notice has come to our knowledge on 04.01.24