

## Draft Reply to Show Cause Notice(SCN) under GST Section 6, Subsection 2B

To,  
The .....,  
.....,[Office Name]  
.....,[Office Address]  
.....,[City, State, ZIP Code]

**Subject: Reply to Show Cause Notice under GST Section 6, Subsection 2B**

Reference: Show Cause Notice No. .... dated .....

Respected Sir/Madam,

I/We, ....., [Your Name/Company Name], having GSTIN ....., [Your GSTIN], am/are in receipt of the Show Cause Notice (SCN) No. .... [Notice Number] dated ..... [Notice Date], issued under Section 6, Subsection 2B of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act"). In response to the SCN, I/we hereby submit the following for your kind consideration:

### 1. Background and Facts of the Case

- The SCN alleges discrepancies in the GST returns, specifically between GSTR-3B and GSTR-1/GSTR-2A.
- The discrepancies are detailed as follows:
- Discrepancy between GSTR-3B and GSTR-1: .....
- Discrepancy between GSTR-3B and GSTR-2A: .....

### 2. Explanation for Discrepancies

#### a. Discrepancy between GSTR-3B and GSTR-1:

- The alleged discrepancy is due to not accounting for the value of credit notes.
- As evidence, I/we enclose copies of:
- The GSTR-1 statement reflecting the credit notes.
- The annual return in GSTR-9 which includes the total value of credit notes amounting to Rs. ....

#### b. Discrepancy between GSTR-3B and GSTR-2A:

- The difference arises because one of our suppliers, ..... [Supplier Name], did not reflect the invoices in their returns.
- Enclosed are the relevant invoices from ..... [Supplier Name] substantiating our claim.

### 3. Supporting Documents

- Copy of GSTR-1 Statement for the relevant period.
- Copy of Annual Return (GSTR-9) for the relevant period.
- Copies of Invoices from ..... [Supplier Name].
- Any other relevant documents/evidence.

#### 4. Request for Consideration

Given the above explanations and supporting documents, I/we respectfully request that the discrepancies mentioned in the SCN be reconsidered, and the demand proposed therein be dropped. I/we am/are willing to provide any further clarification or documentation as required.

#### 5. Request for Personal Hearing

I/We also request a personal hearing to present our case in detail and address any queries or concerns the department may have.

Thank you for your understanding and cooperation.

Yours sincerely,

.....[Your Signature]  
.....[Your Name]  
.....[Your Designation] (if applicable)  
.....[Company Name] (if applicable)

e-mail: .....

mobile: .....

#### Enclosures:

- Copy of GSTR-1 Statement
- Copy of Annual Return (GSTR-9)
- Copies of Invoices from [Supplier Name]
- [Any other relevant documents]