REPLY TO SHOW CAUSE NOTICE ISSUED UNDER SECTION 73 OF CGST ACT FOR UNDER REPORTING OF OUTWARD SUPPLY ON THE GROUND THAT TWO E-WAY BILLS HAVE ISSUED USING SAME INVOICE

To,

.....

.....

Subject - Reply to SCN issued whereby demand of tax and penalty has been raised under section 73 for under reporting of outward supply on the ground that two e-way bills have issued using same invoice.

Dear Sir,

Kindly refer to your notice dated ..... under section 73 of the Goods and Services Tax Act, 2017 In the matter of -

M/s .....

GST No. .....

In receipt of a letter issued by your honour in reference to the above with the subject matter **"demand of tax and penalty for under reporting of outward supply on the ground that two e-way bills have issued using same invoice"** on dated ..... in the letter your honour has alleged that we have violated the provisions of CGST/SGST Act 2017 effecting multiple movements of goods using same Invoice, with the intention to suppress/under-report the amount of outward supplies in GSTR 1 and paying short payment of tax.

Details of e-way bills issued by users as follows—

Sr .No.	Tax period	Invoice number	E-way bill no.	Generated date	Amount of outward supply	IGST	CGST	SGST	Total
Total									

Only one e-way bill was generated for a specific supply, emphasizing the identical details in both bills, including recipient information, vehicle number, quantity, and amount. The unintentional generation of the second e-way bill is attributed to a clerical mistake, validated by a previous communication to authorities. The letter asserts the mistake's bona fide nature, explaining its due to an expired time limit for cancellation.

The submission argues that the initial phase of e-way bill generation was confusing, requesting leniency for any errors arising from the lack of clarity in new laws. The company provides its books of accounts as evidence, specifically Annexure A, to demonstrate the receipt of the invoiced amount only once, refuting any claims of tax evasion.

Emphasizing the absence of intent to suppress or under-report in GSTR 1, the submission concludes by rejecting the need to pay any tax, interest, or penalty mentioned in the Show Cause Notice, asserting that no wrongdoing occurred.

We request you to kindly drop the proceedings in this matter.

Thanking you

Yours faithfully

For .....

[Authorised Representative]

Date : .....

Place : .....

Encl.: .....

"For expert assistance with GST, ITR filing, or legal compliance, visit www.companymitra.com."