REPLY TO SHOW CAUSE NOTICE UNDER LEVY OF GST

To

The State Tax Officer,

……………………………………,

……………………………… ………

GSTIN ………………………………

Respected Sir,

Sub: Reply to show cause notice - Reg.

Ref: ……………………. (20….-……) dated the ....

With reference to the above subject please find below are the points against show cause notice;

A) Short payment of output tax on the supply of construction services.

It is submitted that levy of GST on the sale value of land under the proportionate of 70 : 30 is unlawful and illegal. It is further submitted stamp duty Act prescribed and levy on the sale value as per the Guidelines value of registration department. In this regard registration department is authority to levy stamp duty on the sale value of land. It is therefore submitted levy of GST on the proportionate of 70:30 of the total value of construction is unlawful. It is stated that we have mentioned actual sale consideration of land and paid necessary stamp duty under the provisions of stamp duty act. Therefore it is submitted that levy of GST as proposed by you is illegal and double levy (ie) GST to be levied as per 70:30 proportionate double time levy. One is Stamp duty for the same value, another is GST. This is totally against the provision of law of GST. Therefore please drop your proposal and request you to accept actual mentioning of land value in audited statement which is real and correct.

B) Claim of ineligible ITC not reflected in auto-populated statement of monthly inward receipts in form GSTR2A;

(i) Based on the invoices received from the registered we have taken ITC i the respective month but some of the vendor have not filed the GSTR1.

(ii) We are consistently following the suppliers to file the GSTR1 to get ITC and also the reason for month wise reconciliation difference is because some of the suppliers are being filed in quarterly.

C) ITC ineligibility on account of non-payment of consideration for supplies received within 180 days of date of supply;

We agree the payment paid to few suppliers beyond 180 days from the date of invoice, we will pay the interest as per annexure.

Thanks & Regards

Yours faithfully,

For

…………………………. Private Limited

e-mail ID………………………………

Cell Number ………………………

Sd/-