

Office of the,  
Dy Commissioner of State Tax (E-705),  
Marol\_503, Andheri Division,  
Nodal Division-07, 6th Floor, New  
building, E-15, GST Bhavan,  
Mumbai No-400010,  
Tel No:-022 23760650, M-09967837091,  
E-mail:- [dcmumbaie705@gmail.com](mailto:dcmumbaie705@gmail.com)

To,  
**THE INTERIM RESOLUTION PROFESSIONAL**  
SHRI. MALHAR RASHMIKANT MEHTA  
404, W1, OPP. PSP PROJECT HOUSE,  
OFF ISCON-AMBLI ROAD, AHMEDABAD-380058  
[Malhar\\_mehta@hotmail.com](mailto:Malhar_mehta@hotmail.com)

NO:-D.C (E-705)/NCLT/STEELEA/RECOVERY/17-18/2022-23/B-394 MUMBAI DT. 02/12/2022

**Sub: Regarding pending GST recovery Dues claim submitted  
in case of M/s.STEELERA ENGINEERS PRIVATE LIMITED  
(GTIN NO: 27AAXCS3708D1Z2)  
Ref: Public Announcement in Form-A dt dt.25.11.2022**

Sir,

With reference to above mentioned subject this office hereby submits before you form-c and other related documents and proofs of claim of dues pending with the office from M/s.STEELERA ENGINEERS PRIVATE LIMITED (GTIN NO: 27AAXCS3708D1Z2).

Kindly acknowledge the same and do the needful.

Enclosure:-

1. Form-B
2. Affidavit
3. Order copy & GSTR-1
4. Recovery Annexure.

Yours faithfully,



(Nitin G Awale)

Deputy Commissioner of State Tax (E-705)  
Nodal Division-07, Mumbai

**FORM B**

**PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES**

*(Under Regulation 7 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016)*

(02.12.2012)

To

**THE INTERIM RESOLUTION PROFESSIONAL**  
**MALHAR RASHMIKANT MEHTA**  
404,W1,OPP PSP PROJECT HOUSE ,  
OFF ISCON-AMBLI ROAD , AHMEDABAD-380058  
Malhar\_mehta@hotmail.com

From

Dy. Commissioner of State Tax (E-705), Nodal Div -7, Mazgaon, Mumbai.  
Department Of state tax, Government Of Maharashtra  
Mazgaon Mumbai 400010.

**Subject:** Submission of proof of claim in respect of the liquidation of **M/s. STEELERA ENGINEERS PRIVATE LIMITED (GTIN NO: 27AAXCS3708D1Z2)** under the Insolvency and Bankruptcy Code, 2016.

Madam/Sir,

I **Dy. Commissioner State Tax (E-705), Nodal Div -7, Department Of state Tax, Mumbai-10**, hereby submits this proof of claim in respect of the corporate insolvency resolution process in the case of **M/s. STEELERA ENGINEERS PRIVATE LIMITED GTIN NO: 27AAXCS3708D1Z2**. The details for the same are set out below:

PARTICULARS		
1.	NAME OF OPERATIONAL CREDITOR	N.A.
2.	IDENTIFICATION NUMBER OF OPERATIONAL CREDITOR  (IF AN INCORPORATED BODY PROVIDE IDENTIFICATION NUMBER AND PROOF OF INCORPORATION. IF A PARTNERSHIP OR INDIVIDUAL PROVIDE IDENTIFICATION RECORDS* OF ALL THE PARTNERS OR THE INDIVIDUAL)	DY. COMMISSIONER STATE TAX (E-705), E-WING, CABIN NO-E-15, 6TH FLOOR. ,NODAL DIV -7, GST BHAVAN, MAZGAON, MUMBAI-400010
3.	ADDRESS AND EMAIL ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	E-WING, CABIN NO-E-15, 6TH FLOOR. ,NODAL DIV -7, GST BHAVAN, MAZGAON, MUMBAI-400010
4.	TOTAL AMOUNT OF CLAIM  (INCLUDING ANY INTEREST AS AT THE INSOLVENCY COMMENCEMENT DATE)	PRINCIPLE: 5410991.26/- INTEREST: 4031978.5/- PENALTY: 393644.4- TOTAL CLAIM: 9836613.26/-


PARTICULARS		
5.	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED.	Summary Orders issued in relevant periods- 2017-18 & Tax liability as per the month of OCT-2022.
6.	DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OR ORDER OF SUIT OR ARBITRATION PROCEEDINGS	NA
7.	DETAILS OF HOW AND WHEN DEBT INCURRED	NA
8.	DETAILS OF ANY MUTUAL CREDIT, MUTUAL DEBTS, OR OTHER MUTUAL DEALINGS BETWEEN THE CORPORATE DEBTOR AND THE CREDITOR WHICH MAY BE SET-OFF AGAINST THE CLAIM	NA
9.	DETAILS OF:  a. any security held, the value of security and its date, or  b. any retention of title arrangement in respect of goods or properties to which the claim refers	NA
10.	DETAILS OF THE BANK ACCOUNT TO WHICH THE AMOUNT OF THE CLAIM OR ANY PART THEREOF CAN BE TRANSFERRED PURSUANT TO A RESOLUTION PLAN	NA
11.	LIST OF DOCUMENTS ATTACHED TO THIS PROOF OF CLAIM IN ORDER TO PROVE THE EXISTENCE AND NON-PAYMENT OF CLAIM DUE TO THE OPERATIONAL CREDITOR	As per order & The Annexure of Recovery enclosed.

Signature of operational creditor or person authorised to act on his behalf  
**Mr NITIN G AWALE**  
 Dy Commissioner of State Tax (E-705)  
 Nodal Division-07, Mumbai-400010

Name in BLOCK LETTERS : NITIN GANPAT AWALE

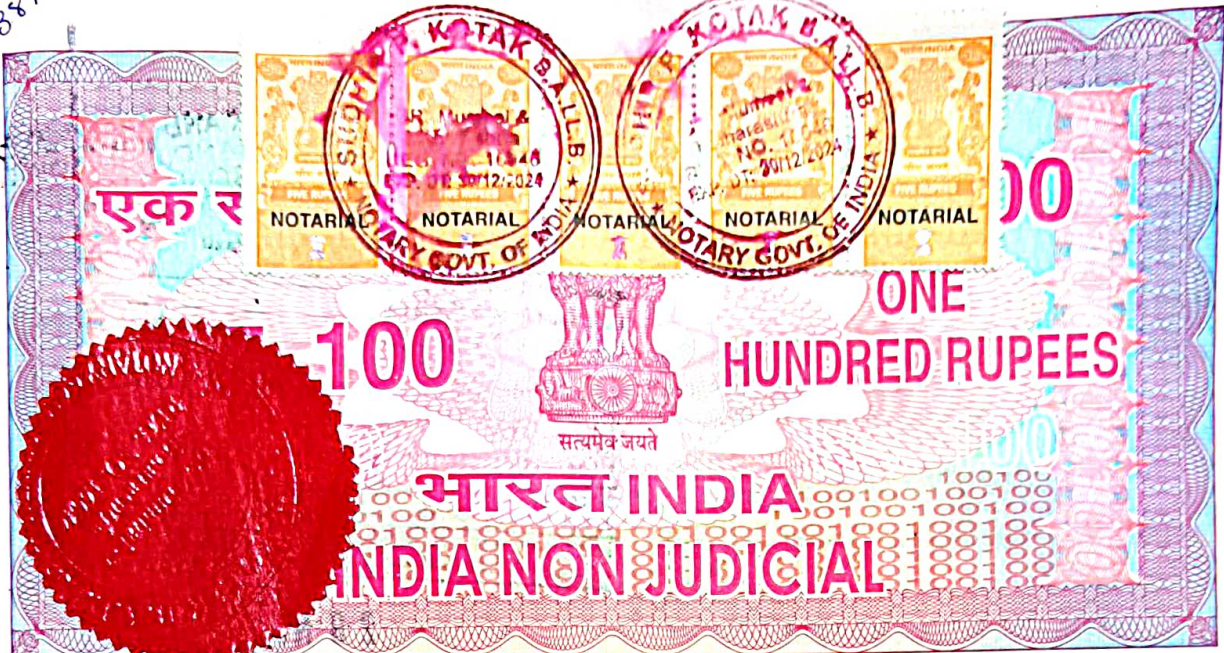
Position with or in relation to creditor : Dy Commissioner of State Tax (E-705)  
 Nodal Division-07, Mumbai-400010

Address of person signing (E-705), E-wing, cabin no-E-15, 6th floor. New Bidg, Nodal Div -7, GST Bhavan, Mazgaon, Mumbai-400010 , dcmumbaie705@gmail.com

  
**NITIN G. AWALE**  
 Dy. Commissioner of State Tax (E-705)  
 Nodal Division-7, Mumbai



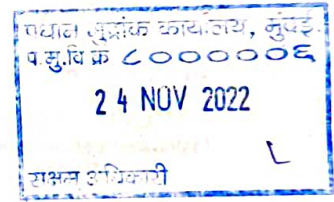
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महाराष्ट्र MAHARASHTRA

2022

29AA 489945



**AFFIDAVIT.**

I, SHRI NITIN GANPAT AWALE, Dy. Commissioner of State Tax (E-705, Marol-503),  
 Nodal Division-07, currently having address at, Cabin No. E-15, 6<sup>th</sup> floor, New Building,  
 G.S.T. Bhavan, Mazagaon, Mumbai-400 010, do Solemnly affirm / make oath and state  
 as follows:-

1. M/S. STEELERA ENGINEERS PRIVATE LIMITED, (GSTIN NO. 27AAXCS3708D1Z2) the corporate debtor was at the insolvency commencement date, that is the 16<sup>th</sup> November 2022, justify and truly debited as per the Summary Order (FORM GST DRC-07) copies for the financial year 2017-18 and Tax liability as per GSTR-1, filed for the month October 2022 dated 11-11-2022 (details list is enclosed as Annexure).
2. The said documents are true, valid and genuine to the best of my knowledge, information and belief.
3. In respect of the said sum or any part thereof, I have not nor has any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever, save and except the following.

Solemnly affirmed at Mumbai,  
 This 2<sup>nd</sup> day of December 2022.

  
 Deponent's Signature.  
 2/-

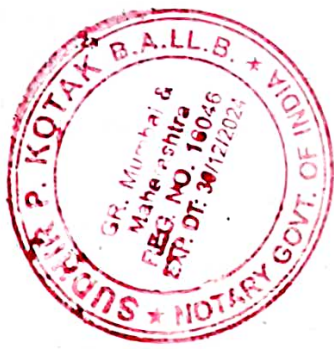
THAKKAR AND ASSOCIATES  
DADACHANDJI BUILDING  
NEELBIT ROAD, MAZGAON  
MUMBAI - 400 010  
Tel No 022 - 23719463

फॉर्मपत्र-१ Annexure No 022 - 23719463  
फक्त प्रतिज्ञापनासाठी Only for Affidavit

मुद्रांक विकत घेणाऱ्याचे नाव \_\_\_\_\_  
मुद्रांक विकत घेणाऱ्याचे रहिवासी पत्ता \_\_\_\_\_  
मुद्रांक विक्रीबाबतची बंध वही अनु. क्रमांक \_\_\_\_\_ क्रमांक \_\_\_\_\_

मुद्रांक विकत घेणाऱ्याची सही परवानाधारक मुद्रांक विक्रित्याची सही  
परवाना क्रमांक : ८०००००६  
मुद्रांक विक्रीचे दिनांक/पत्ता : माहिणा एल. चव्हाण  
३/२७२, वेंगळ विमानतळ रोड, लॉक ६०३, मुंबई - ०९.  
आवृत्तीय कर्तव्यकारणावर न्यायालयीन प्रसिद्धी सादर करणाऱ्या मुद्रांक  
जमादारी आवश्यकता नाही. (आदेश क्र. ०१/०१/२००४) वुसार  
व्याकरणासाठी ज्यांनी मुद्रांक खरेदी केले त्यांना त्याच कारणासाठी  
मुद्रांक खरेदी केल्यापासून घनदिव्यात धापरणे बंधनकारक आहे.

29 NOV 2022  
501294





VERIFICATION.

I, the Deponent hereinabove, do hereby verify and affirm that the contents of paragraph 1 to 3 of this Affidavit are true and correct to my knowledge and belief and no material has been concealed there from. Verified at Mumbai on this 2<sup>nd</sup> day of December 2022.



Deponent's Signature.

BEFORE ME,



*S.P. Kotak*  
**SUDHIR P. KOTAK**  
02-12-2022 B.A.L.L.B.  
ADVOCATE HIGH COURT  
(Notary Greater Mumbai-Maharashtra)  
Reg. No. 16046

Reg. No.	4
Sr. No.	3875
Date	2/12/2022
OF NOTARY REGISTER	



Office of : State Tax Officer  
Jurisdiction : ANDHERI-WEST\_703:ANDHERI:MUMBAI\_NORTH\_WEST:Maharashtra, State/UT :  
Maharashtra

Reference No. : ZD2706220277583

To

GSTIN/ID : 27AAXCS3708D1Z2

Name : STEELERA ENGINEERS PRIVATE LIMITED

Address : Gala No. 3, Survey No 31, Masachapada, Kashigaon, Masachapada Road, Near Samaj Mandir, Kashimira, Mira Road East, Thane, Maharashtra, 401104

SCN/Statement Reference No. : ZD270222112386Q

Tax Period : JUL 2017 - MAR 2018

Date : 13/06/2022

Date : 28/02/2022

F.Y. : 2017-2018

Act/ Rules Provisions :

73

Order under section 73

A show cause notice/statement referred to above was issued to you u/s 73 of the Act for reasons stated therein. Since, no payment has been made within 30 days of the issue of the notice by you; therefore, on the basis of documents available with the department and information furnished by you, if any, demand is created for the reasons and other details attached in annexure

Please note that interest, if any, has been levied up to the date of issue of the order. While making payment, interest for the intervening period between date of order and date of payment, shall also be worked out and paid along with the dues stated in the order.

In case any refund is arising as per the above order, please claim the same by filing application in the prescribed form.

NITIN G. AWALE  
Dy. Commissioner of State Tax (E-705)  
Nodal Division-7, Mumbai.



**Demand Details :-**

(Amount in Rs.)

Sr. No.	Tax Rate(%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	JUL 2017	MAR 2018	IGST	Other Territory	29,28,030.00	33,96,515.00	3,02,353.00	0.00	0.00	66,26,898.00
2	0	0.00	JUL 2017	MAR 2018	CGST	NA	2,73,907.00	3,17,732.00	45,645.70	0.00	0.00	6,37,284.70
3	0	0.00	JUL 2017	MAR 2018	SGST	NA	2,73,907.00	3,17,732.00	45,645.70	0.00	0.00	6,37,284.70
<b>Total</b>							<b>34,75,844.00</b>	<b>40,31,979.00</b>	<b>3,93,644.40</b>	<b>0.00</b>	<b>0.00</b>	<b>79,01,467.40</b>

You are hereby directed to make the payment by 11/09/2022 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name :

Designation : State Tax Officer

Jurisdiction : ANDHERI-

WEST\_703:ANDHERI:MUMBAL\_NORTH\_W

MADAN BHAGWAT CHAVHAN



**NITIN G. AWALE**

Dy. Commissioner of State Tax (E-705)  
Nodal Division-7, Mumbai.

Copy to -



**FORM GST DRC - 07**  
**[See rule 142(5)]**  
**Summary of the order**

Date: 13/06/2022

Reference No.: ZD2706220277583

1. Tax Period :- JUL 2017 - MAR 2018

2. Issues involved :- As per Attachment

3. Description of goods / services :-

Sr. No	HSN	Description
-	-	-

4. Details of demand :-

Sr. No	Tax Rate(%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	JUL 2017	MAR 2018	IGST	Other Territory	29,28,030.00	33,96,515.00	3,02,353.00	0.00	0.00	66,26,898.00
2	0	0.00	JUL 2017	MAR 2018	CGST	NA	2,73,907.00	3,17,732.00	45,645.70	0.00	0.00	6,37,284.70
3	0	0.00	JUL 2017	MAR 2018	SGST	NA	2,73,907.00	3,17,732.00	45,645.70	0.00	0.00	6,37,284.70
<b>Total</b>							<b>34,75,844.00</b>	<b>40,31,979.00</b>	<b>3,93,644.40</b>	<b>0.00</b>	<b>0.00</b>	<b>79,01,467.40</b>

You are hereby directed to make the payment by 11/09/2022 failing which proceedings shall be initiated against you to recover the outstanding dues.



**NITIN G. AWALE**  
 Dy. Commissioner of State Tax (E-705)  
 Nodal Division-7, Mumbai.

Signature

MADAN BHAGWAT CHAVHAN

Name :

State Tax Officer

Designation :

ANDHERI-

Jurisdiction :

WEST\_703:ANDHERI:MUMBAI\_NORTH\_M

Copy to -

Revenue

*N.G.*

NITIN G. AWALE  
Dy. Commissioner of State Tax (E-705)





**Department of  
Goods and  
Services Tax.  
(Govt. of Maharashtra)**

Office of the,  
State Tax Officer, ANDHERI  
WEST\_703 {MUM-VAT-C-717},  
Cabin no.-E-04, 6TH floor,  
GST Bhavan (New Building)  
Mazgaon,  
Mumbai-400010.  
Phone No- 022- 23760653/2376067  
E-mail Id:-mumvatc717@gmail.com

**FORM GST DRC-07**

[See rule 100(1), 100(2), 100(3) & 142(5)]

**ORDER**

To,  
Trade Name-STEELERA ENGINEERS PRIVATE LIMITED  
GSTIN- 27AAXCS3708D1Z2  
Email- info@steelera.in

No: STO (Andheri West\_703)/Scrutiny 17-18/DRC-07/2022-23/B-85 MUMBAI, Dt. 13.06.2022

**References-**

1. Proceedings of Scrutiny of returns initiated u/s 61 of the GST Laws by issuance of Notice in FORM-GST-ASMT 10 vide Reference No ZD270921016365F dated 13/09/2021 which is duly served upon you through Common Portal, intimating the discrepancies noticed in Returns & other electronic records available on Common Portal, for the aforesaid periods.
2. Your explanation on Common portal in FORM-GST-ASMT-11, not received.
3. Intimation of tax ascertained as being payable under section 73(5)/74(5) r/w Rule 142 in form DRC (01A) issued by this office vide Reference No : ZD270122032579G Date: 12/01/2022 which is duly served upon you through Common Portal.
4. Your explanation on Common portal in GST DRC-01A - Part B not received.
5. Show Cause Notice in FORM-GST-DRC-01 vide Reference No ZD270222112386Q dated 28/02/2022 which is duly served upon you through Common Portal.
6. Your explanation on Common portal in FORM-GST-DRC-06, not received.

**Background in brief-**

M/s. STEELERA ENGINEERS PRIVATE LIMITED is a registered taxpayer under Goods and Service Tax Act 2017 with Registration Number- 27AAXCS3708D1Z2. The taxpayer has availed ITC on Input & Input Services and utilized the same towards payment of outward Tax.

Whereas, during the proceedings of Scrutiny of Returns are initiated in your case, for the F.Y. 2017-18 (from July-17 to Mar-18), discrepancies found are communicated to taxpayer in form GST-ASMT-10 and accordingly you were directed to furnish on Common Portal, your Explanation in Form GST-ASMT -11 with supporting information and documents online before due date for compliance. Hence the case is recommended for adjudication under section 73 of GST Act, 2017. Intimation in form DRC-01A as mentioned in reference No 3 was served through common portal. No reply received in part B. Thereafter detailed show cause notice in FORM GST-DRC-01 u/s 73 of MGST/CGST issued as referred 5 above.

**NITIN G. AWALE**

Dy. Commissioner of State Tax (E-705)  
Nodal Division-7, Mumbai,

**Details of Discrepancies found:**

Whereas, it has been found that returns filed by you in FORM-GSTR-3B, GSTR-1, GSTR-9, GSTR-9C & System Auto populated GSTR-2A for the F.Y. 2017-18 (from July-17 to Mar-18) were examined in detail by this office and following discrepancies have been noticed.

Para No.	Objection in brief		Tax	Interest	Penalty	TOTAL
73	Excess ITC claimed in GSTR 3B/9 which is not confirmed in GSTR 2A or 8A of GSTR 9	IGST	2923530	3391295	292353	6607179
		CGST	256456.59	297489.6	25645.7	579591.9
		SGST	256456.59	297489.6	25645.7	579591.9
		Total	3436443.5	3986274.5	343644.4	7766362.4

**Issue in brief** During the course of scrutiny of GSTR-3B Return, GSTR-2A & GSTR-9 Annual Return for the F.Y. 2017-18 (from July-17 to Mar.18), it was noticed that the ITC pertaining to GSTR-2A (Table 3 & 5 thereof) shown in GSTR-9 Pt.III at Sr. No. 8A does not match with the ITC pertaining to the GSTR-3B Return i.e. sum total of 6(B) and 6(H) shown in GSTR-9 Pt.III at Sr. No. 8B. The difference in ITC has shown in GSTR-9 Pt.III at Sr. No.8 (D) is excess ITC availed by the taxpayer and the same is to be recovered from the taxpayer under Section 73 of CGST Act, 2017.

During the course of scrutiny of GSTR-3B Return & GSTR-2A for the F.Y. 2017-18 (from July-17 to Mar.18), it was noticed that the ITC pertaining to GSTR-2A (Table 3 & 5 thereof) does not match with the ITC pertaining to the GSTR-3B Table No. 4A(5). The difference of ITC between GSTR-3B and GSTR-2A is the excess ITC availed by the taxpayer and the same is to be recovered from the taxpayer under Section 73 of CGST Act, 2017.

**Legal Position :**

In this regard your attention is invited towards the provision of section 16, 42 & 155 of CGST Act, 2017, which are as under,

**Section 16 subsection (2):-** Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,— (a)----- (b) -----  
(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply; and -----

**42. Matching, reversal and reclaim of input tax credit**

As per the provisions of Section 42 of CGST Act, 2017, the ITC (inward supply) shown in GSTR -3B Return filed by the taxpayer (Recipient) for the tax period should be matched with the GSTR-2A auto populated after submitting the GSTR-1 return by the supplier for the same tax period or any preceding tax period.

**Section 155. Burden of Proof.**

"Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person".

**Contravention of the Law and Provisions:** Contravened the provisions of Section 16, 41 & 42 of MGST/CGST Act 2017.



Para No.	Objection in brief		Tax	Interest	Penalty	TOTAL
79	ITC on purchase invoices uploaded by supplier in GSTR 1 filed after last date of availment -section 16(4)	IGST	0	0	0	0
		CGST	1594.0	1849.0	10000.0	13443.0
		SGST	1594.0	1849.0	10000.0	13443.0
		Total	3188.0	3698.1	20000.0	26886.1

**Issue in brief:** During the course of scrutiny of return in FORM- GSTR-3B, GSTR-9, GSTR-9C and GSTR 2A. It is noticed that return filed by taxpayer and ITC auto populated in GSTR 2A after submitting the GSTR-1 return by the supplier and availed input tax credit in prescribed time limit. But some ITC availed by taxpayer on purchase invoices uploaded by supplier in GSTR 1 after last date of availment of ITC as per section 16(4) of GST Act, 2017. Therefore, the said ITC availed is inadmissible and needs to be recovered from the taxpayer under Section 73 of CGST Act, 2017 along with interest and penalty.

**Legal Position :**

In this regard your attention is invited towards provision of section 16 (4) of CGST Act, 2017, which are as under,

16. Eligibility and conditions for taking input tax credit. —

(2) ----- (3)

(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March 2019

**Section 155. Burden of Proof.**

“Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person”.

**Rule 37 of GST Rules, 2017**

(1)----- (2)

(4) The time limit specified in sub-section (4) of section 16 shall not apply to a claim for re-availing of any credit, in accordance with the provisions of the Act or the provisions of this Chapter, that had been reversed earlier.

Para No.	Objection in brief		Tax	Interest	Penalty	TOTAL
83	Excess RCM ITC in GSTR9_6CDF than liability shown in GSTR 9 4G	IGST	4500	5220	10000	19720
		CGST	15856.0	18393	10000	44249.0
		SGST	15856.0	18393	10000	44249.0
		Total	36212.0	42005.9	30000.0	108217.9

**Issue in brief:** The relevant transactions details has been already communicated to taxpayer with ASMT-10 & DRC-01A.

The liability declared in 4G of annual return is to be verified with the actual tax payment in RCM. The ITC as per 6CDF of annual return can be availed if tax on RCM paid. It has been observed that Taxpayer has claimed excess ITC in GSTR-9\_6CDF as compared to 4G an account of RCM is at Rs 36212/-.

**Legal Position :**

In this regard your attention is invited towards provision of section 16 (4) of CGST Act,2017, which are as under,

16. Eligibility and conditions for taking input tax credit. —

------(2) -----(3)

(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March 2019.

**Section 155. Burden of Proof.**

"Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person".

**Rule 37 of GST Rules, 2017**

(1)----- (2)

(4) The time limit specified in sub-section (4) of section 16 shall not apply to a claim for re-availing of any credit, in accordance with the provisions of the Act or the provisions of this Chapter, that had been reversed earlier.

**Contravention of the Law and Provisions:** Contravened the provisions of Section 50(1) of MGST/CGST Act 2017.

RTP failed to reply and failed to submit proper submission for parameters communicated by this office. Hence DRC-07 issued as per DRC-01 communicated to RTP.

**Reply and submission**

Taxpayer failed to file reply and submission against the show cause notice issued in form DRC-01 u/s 73 of MGST/CGST act.

**Discussions and conclusion**

Issues about discrepancies in returns as discussed in this order above are communicated to dealer in return scrutiny proceedings by issuing notice in form ASMT-10 as referred 1 above to which dealer responded but no reply found. Thus, case is recommended for adjudication u/s 73 of MGST/CGST act and intimation in form DRC-01A and detailed show cause in form DRC-01 were issued to taxpayer as referred 3 and 5 in references.

To all this communication and show cause notice taxpayer not filed reply as mention in reference no 6, which is not satisfactory. Hence DRC-07 issued. 4

  
**NITIN G. AWALE**

Dy. Commissioner of State Tax (E-705)  
Newer Division-7, Mumbai.



### Quantification of liability

As discussed in earlier para of this order, following is the summary of the liability on account of different issues enumerated in this order.

Para No.	Objections in brief	Tax	Interest	Penalty	Total
73	Excess ITC claimed in GSTR 3B/9 which is not confirmed in GSTR 2A or 8A of GSTR 9	3436443.5	3986274.5	343644.4	7766362.4
79	ITC on purchase invoices uploaded by supplier in GSTR1 filed after last date of availment section-16(4)	3188.0	3698.1	20000.0	26886.1
83	Excess RCM ITC in GSTR9_6CDF than liability shown in GSTR 9 4G	36212.0	42005.9	30000.0	108217.9
	<b>TOTAL</b>	<b>3475843.5</b>	<b>4031978.5</b>	<b>393644.4</b>	<b>7901466.4</b>

<b>IGST</b>	2928030	3396515	302353	6626899
<b>CGST</b>	273907	317732	45645.7	637284
<b>SGST</b>	273907	317732	45645.7	637284
<b>TOTAL</b>	<b>3475843.5</b>	<b>4031978.5</b>	<b>393644.4</b>	<b>7901466</b>

\*Kindly note that the interest is calculated up to the date of order and subject to the payment date.

### **ORDER**

I, State Tax Officer, Andheri West\_703, Nodal Division 07, Mazgaon, Mumbai therefore u/s 73(9) of the CGST/MGST Act, 2017 in case of M/s. STEELERA ENGINEERS PRIVATE LIMITED Registration Number-27AAXCS3708D1Z2 for the period of 01.07.2017 to 31.03.2018, hereby issue an order of total payable **7901466/-** under MGST/CGST/IGST Act.

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty in full on or before **12.09.2022**.

Note- Appeal against this order may be filed before the Deputy Commissioner of State Tax (Appeals), DC-APP-E-706, Nodal Division 07, Mumbai within 90 days after receipt of the order.

**MADAN B CHAVHAN** Digitally signed by  
MADAN B CHAVHAN  
Date: 2022.06.13  
17:24:12 +05'30'

STATE TAX OFFICER  
ANDHERI WEST\_703

Date-13.06.2022  
Place-Mumbai.

FORM GSTR-1

GSTIN : 27AAXCS3708D1Z2

Legal Name : STEELERA ENGINEERS PRIVATE LIMITED

Trade Name : M/s STEELERA ENGINEERS PRIVATE LIMITED

Financial Year : 2022-23

Return Month : October

ARN : AA2710226831959

Date of Filing : 11/11/2022

Aggregate Turnover in the preceding Financial Year (₹) : 0.00

Aggregate Turnover - April to June, 2017 (₹) : 0.00

CONSOLIDATED SUMMARY

Description [Expand All ▼]	No. of records	Document Type	Value (₹)	Integrated tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cr (₹)
<b>4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) - B2B Regular</b>							
Total	12	Invoice	1,07,50,818.00	14,53,281.12	2,40,933.07	2,40,933.07	0
Recipient wise summary ▼							
<b>4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge</b>							
Total	0	Invoice	0.00	0.00	0.00	0.00	0
<b>5A - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs.2.5 lakh) - B2CL (Large)</b>							
Total	0	Invoice	0.00	0.00	0.00	0.00	0
<b>6A - Exports</b>							
Total	0	Invoice	0.00	0.00	0.00	0.00	0
EXPWP	0	Invoice	0.00	0.00	0.00	0.00	0
EXPWOP	0	Invoice	0.00	0.00	0.00	0.00	0
<b>6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP</b>							
Total	0	Invoice	0.00	0.00	0.00	0.00	0
SEZWP	0	Invoice	0.00	0.00	0.00	0.00	0
SEZWOP	0	Invoice	0.00	0.00	0.00	0.00	0
<b>6C - Deemed Exports - DE</b>							
Total	0	Invoice	0.00	0.00	0.00	0.00	0
<b>7 - Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5 - B2C: (Others)</b>							
Total	0	Net Value	0.00	0.00	0.00	0.00	0
<b>8 - Nil rated, exempted and non GST outward supplies</b>							
Total			0.00				
Nil			0.00				
Exempted			0.00				



**NITIN G. AWALE**  
 Dy. Commissioner of State Tax (E-705)  
 Noda, Division-7, Mumbai.



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**NITIN G. AWALE**  
Dy. Commissioner of State Tax (E-705)  
Nodal Division-7, Mumbai.

Description [Expand All ▼]	No. of records	Document Type	Value (₹)	Integrated tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cr
<b>Unregistered Type ▼</b>							
<b>9C - Amended Credit/Debit Notes (Registered) - CDNRA</b>							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00	0.00	0.00	0
<b>9C - Amended Credit/Debit Notes (Unregistered) - CDNURA</b>							
Amended amount - Total	0	Note	0.00	0.00			0
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00			0
<b>Unregistered Type ▼</b>							
<b>10 - Amendment to taxable outward supplies to unregistered person in returns for earlier tax periods in table 7 - B2C (Others)</b>							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0
<b>11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of Refund Vouchers)</b>							
Total	0	Net Value	0.00	0.00	0.00	0.00	0
<b>11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7</b>							
Total	0	Net Value	0.00	0.00	0.00	0.00	0
<b>11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2)</b>							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0
Net differential			0.00	0.00	0.00	0.00	0
<b>11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2)</b>							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0
Net differential			0.00	0.00	0.00	0.00	0
<b>12 - HSN-wise summary of outward supplies</b>							
Total	5	NA	1,07,26,388.00	14,48,883.72	2,40,933.07	2,40,933.07	0
<b>13 - Documents issued</b>							
Net issued documents ▼	13	All Documents					
<b>Total Liability (Outward supplies other than Reverse charge)</b>			<b>1,07,26,388.00</b>	<b>14,48,883.72</b>	<b>2,40,933.07</b>	<b>2,40,933.07</b>	<b>0.</b>



Description [Expand All ▼]	No. of records	Document Type	Value (₹)	Integrated tax (₹)	Central Tax (₹)	State/UT tax (₹)	Ci
Non-GST			0.00				
<b>9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular</b>							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0
<b>9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge</b>							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0
<b>9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs.2.5 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)</b>							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0
<b>9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)</b>							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0
Net differential amount (Amended - Original) - Total			0.00	0.00	0.00	0.00	0
EXPWP	0	Invoice	0.00	0.00	0.00	0.00	0
EXPWOP	0	Invoice	0.00	0.00	0.00	0.00	0
<b>9A - Amendment to supplies made to SEZ unit or SEZ developer in returns of earlier tax periods in table 6B (SEZWOP/SEZWOP)</b>							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0
Net differential amount (Amended - Original) - Total			0.00	0.00	0.00	0.00	0
SEZWOP	0	Invoice	0.00	0.00	0.00	0.00	0
SEZWOP	0	Invoice	0.00	0.00	0.00	0.00	0
<b>9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)</b>							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0
<b>9B - Credit/Debit Notes (Registered) - CDNDR</b>							
Total - Net off debit/credit notes (Debit notes - Credit notes) ▼	1	Note	-24,430.00	-4,397.40	0.00	0.00	0
<b>9B - Credit/Debit Notes (Unregistered) - CDNUR</b>							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00	0.00	0.00	0



**NITIN G. AWALE**  
 Dy. Commissioner of State Tax (E-705)  
 Regional Division-7, Mumbai.

## RECOVERY ANNEXURE

PENDING RECOVERY DUES AS PER RECORD AVAILABLE IN SALES TAX DEPARTMENT, GOVT. OF MAHARASHTRA RECOVERY OF M/S. STEELERA ENGINEERS PRIVATE LIMITED (27AAXCS3708D1Z2)										
SR NO	R.C NO /TIN NO	PERIOD	ORDER NO	VAT						TOTAL
				ACT	TAX	INT	PENALTY	TOTAL		
1	27AAXCS3708D1Z2	2017-18		IGST	2928030	3396515	302353	6626898		
				CGST	273907	317732	45645	637284		
				SGST	273907	317732	45645	637284		
				<b>TOTAL</b>	<b>3475844</b>	<b>4031979</b>	<b>393643</b>	<b>7901466</b>		
2	TAX LIABILITY AS PER GSTR-1 FOR THE MONTH OCT-2022			IGST	1453281.12	0	0	1453281.12		
				CGST	240933.07	0	0	240933.07		
				SGST	240933.07	0	0	240933.07		
				<b>TOTAL</b>	<b>1935147.26</b>	<b>0</b>	<b>0</b>	<b>1935147.26</b>		
<b>GRAND TOTAL</b>					<b>5410991.26</b>	<b>4031979</b>	<b>393643</b>	<b>9836613.26</b>		



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