

I/1114409/2023



**OFFICE OF THE CHIEF COMMISSIONER,  
CGST, CUSTOMS & CENTRAL EXCISE  
Bhopal Zone**

**35-C, ADMINISTRATIVE AREA, ARERA HILLS,  
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Date: 05-04-2023

Public Notice No.02/2023/GST

Subject: - Measures to reduce litigation - regarding.

The Taxpayers are hereby informed that the department has started scrutiny of returns. A large number of discrepancies are being noticed while comparing the data provided by the taxpayers in different Returns. Some of the common discrepancies which are being noticed are listed as **Annexure – A**. It is requested to ensure proper care while filing Returns, so that the discrepancies of the type mentioned in the Annexure are eliminated and litigation can be avoided.

2. Further, the last date for adjudication vide Section 73 of the CGST Act is 31-12-2023 & 31-03-2024 for the FY 2017-18 & 2018-19 respectively. In case, there was any discrepancy of this type mentioned above or otherwise in the Returns for the year 2017-18 & 2018-19, the taxpayers are requested to immediately intimate the same to their Range Offices with copy to the Divisional Officer along with the reasons thereof and the details of liability, if any and payments made through DRC-03, etc. This will help in reducing the litigation.

Encl: As above

  
Navneet Goel  
Chief Commissioner

Copy to: The Members of Trade & Industry, CA Association as per mailing list with a request to kindly sensitize their members.



**Annexure-A**

1. Tax liability on account of "*Outward taxable supplies (other than zero rated, nil rated and exempted)*" as declared in table FORM GSTR-3B as compared to the corresponding tax liability declared in FORM GSTR-1.
2. ITC availed as per GSTR-3B as compared to GSTR-2A/2B.
3. ITC has been claimed but the suppliers have not filed their GSTR-3B returns for the relevant tax period.
4. ITC claimed after the last date of availment of ITC in respect of any invoice / debit note as per section 16(4) of the CGST Act.
5. ITC reversals are not in accordance with provisions of rule 42 and rule 43 of the CGST Rules.
6. The interest liability has not been paid in terms of section 50 of the CGST Act.
7. The late fee has not been paid in terms of section 47 of CGST Act.