



**GOVERNMENT OF KARNATAKA**  
**(Department of Commercial Taxes)**  
**OFFICE OF THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES, LGSTO-152,**  
**No.80/8, SAMAYA TOWERS, 2ND FLOOR, TATA NAGAR MAIN ROAD,**  
**KODIGEHALLI BANGALORE-560092 Ph.080-23470450**  
**E-mail: ac152.bng@ctd.ka.gov.in,**

Reference No.: ACCT/LGSTO-152/2024-25

Date:17-02-2025

1.	Name & Address of the Tax Payer	M/s STORAGE TECHNOLOGIES & AUTOMATION PVT LTD , Survey No 21,, Survey No 21/6A ,21/7A ,21/7B ,21/8, ,Singanayakanahalli, YELAHANKA POST, Bengaluru (Bangalore) Urban, Karnataka, 560064 e-mail : accounts@racksandrollers.com
2.	GSTIN No./JDN & LGSTO	29AAOCS1579F1ZU, 'STATE' Jurisdiction LGSTO-152, Bengaluru
3.	Status of the Tax Payer	Private Limited Company
4.	Period	April-2020 to March-2021
5.	Assignment No. and Date	5335/2024-25 DATED:20.06.2024

**ORDER OF ADJUDICATION**

**PASSED U/s 73(9) & Sec.50 OF THE KGST ACT, 2017 READ WITH CONCURRENT PROVISIONS OF THE CGST ACT, 2017, SGST ACT 2017 & THE IGST ACT, 2017 FOR THE TAX PERIOD 2020-21 (April-2020 to March-2021)**

- Ref:1. JDN received for assessment U/s 73/74 & 78/79 vide order No. ADCOM (Audit)/JDN/C.R-174/2021-22, dated 07-12-2021
2. ASMT – 10 Dated: 14.02.2024
  3. Assignment No. 5335/2024-25 DATED: 20.06.2024 issued by the JCCT (Admin), DGSTO-05, U/s 73/74 of KGST Act, 2017.
  4. Form GST DRC-01A [Part A] No. ACCT/LGSTO-152/GSTR-9 CT-DT/24-25, Dated: 08.11.2024
  5. Show Cause Notice U/s 73/74 of KGST Act, 2017 and FORM DRC-01, dated: 21.11.2024
  6. Reminder-1 for personal hearing Dated: 27-12-2024
  7. Endorsement and Reminder-2 Dated: 13-02-2025

**Brief facts of the case:**

**1.** M/s. STORAGE TECHNOLOGIES & AUTOMATION PVT LTD having place of business at with GSTIN: 29AAOCS1579F1ZU (in brevity it is referred as registered person/firm) is a Registered Taxable Person (herein after referred to as RTP) under the provisions of the Karnataka Goods and Services Taxes Act, 2017/ Central Goods and Services Taxes Act, 2017 (in brevity it is referred as KGST/ CGST Acts and Rules).

**2 .** The registered person is having a registration under the status of Private Limited Company , mainly engaged in Furniture And Bedding

**3. As per Rule 80(1) of GST Act,2017 “Every registered person, other than an Input Service Distributor, a person paying tax under 51 or section 52, a casual**

**RTP and a non-resident RTP shall furnish an annual return as specified under sub section(1) of section 44 electronically in Form GSTR-9 through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”**

**Section 44: Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed**

**As per Rule 80(3) of the GST Act, “Every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”**

**B. Grounds of the case:**

**4.** In lieu of the above provision, during the course of scrutiny of returns U/s 61 of the GST Act, 2017 for the tax period/financial year 2020-21 the following discrepancy was noticed, and the details are as under:

**5.** During the Tax period 2020-21, it was observed that the RTP has declared Tax payable as per the GSTR9 (As per table 4+10-11)is at Rs. 89675609/-. And the Taxes paid through GSTR3B, as declared at Table 9 of GSTR9 is at Rs. 89671461/-. The Differential Tax payable of Rs 4148/- is neither declared nor discharged in GSTR-3B. The details of the Tax liability in comparison with GSTR-3B and GSTR-9 are as under:

<b>TAX PERIOD</b>	<b>ANNUAL TURNOVER DECLARED TABLE,4_10_11</b>	<b>TURNOVER DECLARED ANNUAL RETURN IN TABLE 9</b>	<b>UNRECONCILED DIFFERENCE AMOUNT AS PER GSTR 9</b>
<b>2020-21</b>	89675609	89671461	<b>4148</b>

**6.** It is from the above, shows that you have short declared tax liability of Rs. **4148** /- in GSTR-3B when compared with that of the amount declared in GSTR-9 for the tax period 2020-21.

**7.** Incorporating the above, discrepancy Notice in ASMT-10 dated: **14.02.2024** was issued and duly served through the registered e-mail-id provided in the registration records.

**8.** In response to the ASMT-10 dated: 14.02.2024 , the registered person has neither submitted any reply to this Office nor represented any objections against the discrepancy Notice issued in ASMT-10.

**9.** In view of the non-submission of any objection, it was presumed that the taxable person has indirectly admitted the tax liability by not objecting to the aforementioned discrepancy Notice in ASMT-10. Based on these facts, the undersigned with having the reason to believe that there is a short declaration of Tax liability in GSTR3B as compared with the one declared in GSTR 9, which necessitates invoking

of Section 73 of the CGST Act in terms of the CCTs Order under reference. The undersigned has proceeded with adjudication process under Sec.73 of the acts by obtaining an assignment No. 5335 dated: 20.06.2024 issued by the JCCT (A), DGSTO-5, Bengaluru under Sec. 73 of the KGST Act, 2017.

**10.** Further, Pre-intimation in FORM DRC-01A was issued on Dated: 08.11.2024 and the same was served through this office mail to the mail Id: **accounts@racksandrollers.com** , which is registered e-mail ID as per GST registration.

**11.** In response to DRC-1A the Taxpayer has neither replied (nor) discharged the Tax liability.

**12.** Therefore, by virtue of powers vested U/s 73 of the Act, a Show-Cause Notice in FORM DRC-01 U/s 73(1) of the CGST/KGST Act, 2017 Dt: 21-11-2024 was issued by proposing to determine the Taxes not paid & Interest applicable U/s 50(1) of the KGST Act,2017 and the Concurrent provisions of the CGST and IGST Act,2017 and the Show Cause Notice was served through the GST Portal.

**13.** In response to Show Cause Notice issued in Form DRC-01, the RTP has neither filed any objection nor discharged the tax liability till date.

**14.** Further, as a principles of natural justice an Endorsement/reminder for personal hearing dated:27-12-2024 was issued to the taxpayer to submit the reply and to appear before the undersigned for personal hearing. In Response to this, the RTP had submitted a ADT-02 report Concluded by the Audit Officer Dated: 22-11-2024.

On verification of the Audit report, it was observed that the Issue mentioned in DRC-01 served from this Office was not Covered in the Audit Report.

Hence, as a principles of Natural Justice, one more **FINAL** opportunity was given to the Taxpayer stating that the reply was found to be not satisfactory. In response to this, the RTP has neither submitted the reply nor discharged the Tax liabilities.

**15.** In view of the above, the Undersigned has proceeded to conclude the following Order by virtue of powers vested U/s U/Sec.73(1) of the Act, read-with Sec.73(9) of the Act, 50(1) of the CGST/KGST Act, 2017 read-with concurrent provisions of the CGST/IGST Act, 2017,along with Penalty applicable as per CGST/KGST Act, 2017 in case of **M/s. STORAGE TECHNOLOGIES & AUTOMATION PVT LTD, GSTIN: 29AAOCS1579F1ZU** for the Tax Periods **April-2020 to March-2021** for Tax, Interest and Penalty as under:-

**Summary of Tax determined, Interest and Penalty payable:**

Particulars	IGST	CGST	SGST	Total
Tax Liability pertaining to difference in the Turnover	1	2074	2074	<b>4149</b>
Interest Payable U/s 50(1) till the date of Adjudication Order for days 1392 @ 18% p.a	1	1452	1452	<b>2905</b>

Penalty U/s 73	0	10000	10000	<b>20000</b>
<b>Total Payable(Tax +Interest+ Penalty)</b>	<b>27054</b>			

The RTP is hereby directed to discharge the liability of **Rs. 27054/-** and submit the compliance as provided U/s. 73 of the Acts within 90 days from the date of receipt of this Order. Failing which, the recovery proceedings shall be initiated under the provisions of Section 79 of the CGST/KGST Act, 2017.

[Please note that Interest to be calculated till the date of payment made]

Assistant Commissioner of Commercial Taxes  
LGSTO-152, Bengaluru.

**To,**  
**GSTIN**        29AAOCS1579F1ZU:  
**Trade Name** : M/s. STORAGE TECHNOLOGIES & AUTOMATION PVT LTD  
**Address**     : # Survey No 21,, Survey No 21/6A ,21/7A ,21/7B ,21/8,  
, Singanayakanahalli, YELAHANKA POST, Bengaluru (Bangalore) Urban,  
Karnataka, 560064  
**E-Mail ID**    : accounts@racksandrollers.com  
**Mob**            : 7008892815