DRAFT prepared with CATools: review before filing

To
The Proper Officer
Tumakuru Range, Karnataka

From
GANESH CONSTRUCTIONS
GSTIN: 29ABCPG7710K1ZL

Date: 06/11/2026

Subject: Reply in Part B of FORM GST DRC-01C (Rule 88D) - Reference No. ZD2910250412873 dated 14/10/2025 for the tax period September 2025

Sir/Madam,

1. We refer to the above intimation communicating a difference on account of excess input tax credit availed in GSTR-3B over that available in GSTR-2B, as below:

Particulars	IGST	CGST	SGST/UTGST	Cess
ITC as per GSTR-2B	72,00,000.00	81,18,000.00	81,18,000.00	0.00
ITC availed in GSTR-3B	1,04,40,000.00	1,38,48,000.00	1,38,48,000.00	0.00
Difference (3B - 2B)	**32,40,000.00**	**57,30,000.00**	**57,30,000.00**	**0.00**

2. We have reconciled the returns with our books of account and the GSTR-2B/GSTR-1 data. The difference of CGST Rs. 43,80,000.00, SGST/UTGST Rs. 43,80,000.00 is explained as follows:

(a) ITC on inward supplies liable to reverse charge, on which tax was paid in cash, has been availed in Table 4(A)(2)/(3) of GSTR-3B. This ITC is availed on the basis of the tax paid under reverse charge and not on the basis of GSTR-2B, so it accounts for part of the difference. Amount: CGST Rs. 9,00,000.00, SGST/UTGST Rs. 9,00,000.00.

(b) ITC relates to invoices reflected in GSTR-2B of earlier tax period(s), availed in this period within the time limit under Section 16(4). Amount: CGST Rs. 27,00,000.00, SGST/UTGST Rs. 27,00,000.00. Documents: MTS/2025/218 (GSTR-2B of August 2025).

(c) ITC relates to invoices of this period whose suppliers furnished details after the due date; these are now reflected in GSTR-2B of a subsequent period. Amount: CGST Rs. 15,00,000.00, SGST/UTGST Rs. 15,00,000.00. Documents: KCA/551 (GSTR-2B of October 2025).

(d) ITC available in GSTR-2B on these documents has not been availed, which reduces the difference. Amount: CGST Rs. 7,20,000.00, SGST/UTGST Rs. 7,20,000.00. Documents: GH/0091.

3. The balance difference of IGST Rs. 32,40,000.00, CGST Rs. 13,50,000.00, SGST/UTGST Rs. 13,50,000.00, relating to the items below, has been paid through FORM GST DRC-03 along with applicable interest under Section 50 vide ARN _____ dated _____:

(a) Invoices not in any uploaded GSTR-2B: IGST Rs. 32,40,000.00. Documents: VEL/0093.

(b) Claimed on invoices marked 'ITC not available' in GSTR-2B: CGST Rs. 9,00,000.00, SGST/UTGST Rs. 9,00,000.00. Documents: SLH/24-25/0430.

(c) Books show more tax than GSTR-2B on the same invoice: CGST Rs. 4,50,000.00, SGST/UTGST Rs. 4,50,000.00. Documents: RSS/556.

Reconciliation of the difference

Particulars	Treatment	IGST	CGST	SGST/UTGST	Cess
ITC on reverse charge (claimed in GSTR-3B, entered by hand)	Explained	0.00	9,00,000.00	9,00,000.00	0.00
Invoices in an earlier month's GSTR-2B, claimed in this period	Explained	0.00	27,00,000.00	27,00,000.00	0.00
Supplier filed late: invoice is in a later month's GSTR-2B	Explained	0.00	15,00,000.00	15,00,000.00	0.00
In GSTR-2B but not recorded in books (reduces the difference)	Explained	0.00	-7,20,000.00	-7,20,000.00	0.00

Invoices not in any uploaded GSTR-2B	Paid (DRC-03)	32,40,000.00	0.00	0.00	0.00
Claimed on invoices marked 'ITC not available' in GSTR-2B	Paid (DRC-03)	0.00	9,00,000.00	9,00,000.00	0.00
Books show more tax than GSTR-2B on the same invoice	Paid (DRC-03)	0.00	4,50,000.00	4,50,000.00	0.00
Total = difference as per intimation		**32,40,000.00**	**57,30,000.00**	**57,30,000.00**	**0.00**

The invoice-wise reconciliation is enclosed as Annexure A. In view of the above, the difference stands fully explained and paid. We request that the intimation be closed and no proceedings be initiated under Section 73/74/74A.

Thanking you,
Yours faithfully,

For GANESH CONSTRUCTIONS

Authorised Signatory

Annexure A: Document-wise reconciliation

Invoices in an earlier month's GSTR-2B, claimed in this period (Explained)

Supplier	GSTIN	Document	Date	2B month	IGST	CGST	SGST/ UTGST	Cess
Mysuru Tiles & Sanitary	29AAPFM4410C1ZF	MTS/ 2025/218	28/08/2025	August 2025	0.00	27,00,000.00	27,00,000.00	0.00

Supplier filed late: invoice is in a later month's GSTR-2B (Explained)

Supplier	GSTIN	Document	Date	2B month	IGST	CGST	SGST/ UTGST	Cess
Kaveri Cement Agencies	29AAFCK7781R1ZE	KCA/551	21/09/2025	October 2025	0.00	15,00,000.00	15,00,000.00	0.00

In GSTR-2B but not recorded in books (reduces the difference) (Explained)

Supplier	GSTIN	Document	Date	2B month	IGST	CGST	SGST/UTGST	Cess
GANGA HARDWARE	29AAHFG1180E1ZK	GH/0091	24/09/2025		0.00	-7,20,000.00	-7,20,000.00	0.00

Invoices not in any uploaded GSTR-2B (Paid (DRC-03))

Supplier	GSTIN	Document	Date	2B month	IGST	CGST	SGST/UTGST	Cess
Vel Electricals	33AAJFV2207K1Z7	VEL/0093	12/09/2025		32,40,000.00	0.00	0.00	0.00

Claimed on invoices marked 'ITC not available' in GSTR-2B (Paid (DRC-03))

Supplier	GSTIN	Document	Date	2B month	IGST	CGST	SGST/ UTGST	Cess
Sri Lakshmi Hardware Traders	29AAKFS4821M1ZM	SLH/ 24-25/0430	19/09/2025		0.00	9,00,000.00	9,00,000.00	0.00

Books show more tax than GSTR-2B on the same invoice (Paid (DRC-03))

Supplier	GSTIN	Document	Date	2B month	IGST	CGST	SGST/UTGST	Cess
Ravi Steel Suppliers	29AAKCR6603D1ZC	RSS/556	18/09/2025		0.00	4,50,000.00	4,50,000.00	0.00