

**FORM GST DRC - 01**  
**[See rule 100(2) & 142(1)(a)]**

Reference No. - ZD0708240755327

Date - 22-08-2024

To

GSTIN/ID: 07AAMCM9016D1ZG

Name: LAGROWTH ASSOCIATES PRIVATE LIMITED

Address : G-242, Ground floor, Ghazipur Road, New Delhi, East Delhi, Delhi, 110096

Tax Period : APR 2019 - MAR 2020

F.Y.- 2019-2020

Act/ Rules Provisions - CGST/ DGST/ IGST Act, 2017

Section / sub-section under which SCN is being issued - 73

**Summary of Show Cause Notice**

**(a) Brief Fact of the Case :** Excess ITC claimed, Short Payment of tax, Inadmissible ITC claimed on account of Suo-moto cancelled suppliers, Interest and penalty for delayed filing of returns (Remark: The DRC-01 was issued from CBIC ACES GST BO with Ref ID ZN0705240658876 on 31-05-2024. Since the same has been failed integration with GSTN due to a technical glitch during the BO migration process, the DRC-01 is being re-issued)

**(b) Grounds :** As per the SCN attached

**(c) Tax and other dues :**

(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	APR 2019	MAR 2020	IGST	Delhi	7,10,34,878.00	2,971.00	0.00	0.00	0.00	7,10,37,849.00
2	0	0.00	APR 2019	MAR 2020	CGST	NA	13,54,048.00	45.00	0.00	25.00	0.00	13,54,118.00
3	0	0.00	APR 2019	MAR 2020	SGST	NA	13,54,048.00	45.00	0.00	25.00	0.00	13,54,118.00
Total							7,37,42,974.00	3,061.00	0.00	50.00	0.00	7,37,46,085.00

Show Cause Notice is attached.

Supporting documents attached by officer:

lagrowth- SCN.pdf : SCN

lagrowth- RUD.pdf : RUDs

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	23-08-2024
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

Signature

Name: Pradeep Juneja

Designation: Assistant Commissioner

Jurisdiction: SHAHDARA:DELHI EAST:DELHI:CBIC