

GST Assessment Order

Order No: GST/AO/2024/0675 | Date: 15-Jun-2024
Issued under Section 62 of the CGST Act, 2017

Taxpayer Details

GSTIN: 27ABCDE1234F1Z5
Name: M/s Example Trading Co.

Address: 21, Commerce Road, Mumbai, Maharashtra - 400065

Type of Business: Wholesaler

Period Assessed: Apr 2023 – Mar 2024

Order Details

Assessment Authority: Shri S. Kumar, AC, GST Division-III
Date of Hearing: 12-Jun-2024

Summary of Findings

Particulars	Declared by Taxpayer (₹)	As Assessed (₹)	Difference (₹)
Turnover	1,20,00,000	1,38,00,000	18,00,000
Tax Payable	6,00,000	6,90,000	90,000
Interest	--	12,000	12,000
Penalty	--	18,000	18,000

Amount Payable

Tax: ₹90,000

Interest: ₹12,000

Penalty: ₹18,000

Total Amount Payable: ₹1,12,000

Direction

Taxpayer is directed to pay the above assessed dues within 30 days from the date of this order, failing which recovery proceedings shall be initiated as per the GST Act.

Signatory

Signature: _____

Name: Shri S. Kumar

Designation: Assistant Commissioner

Date: 15-Jun-2024

Important Notes

- This order is issued under Section 62 of CGST Act, 2017.
- An appeal can be filed within the prescribed time limit if the taxpayer is aggrieved by this order.
- Interest and penalty are calculated as per applicable GST provisions.
- Non-payment within due date will attract recovery proceedings.
- Taxpayer should carefully verify all figures and comply accordingly.