



12th January, 2026

Bombay Stock Exchange Limited
1st Floor, New Trading Ring,
Rotunda Bldg., P J Towers,
Dalal Street, Fort
MUMBAI – 400 001.

The National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor,
Plot No.C/1, G Block,
Bandra Kurla Complex, Bandra (E)
MUMBAI – 400 051.

Dear Sir/ Madam,

Sub:- Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (Listing Regulations).
Ref:- BSE Scrip Code:532390; NSE Scrip Code:TAJGVK.

Pursuant to the provisions of Regulation 30 read with sub-para 20, Para A of Part A of Schedule III of the Listing Regulations, we hereby submit the disclosure regarding the Order passed by the Superintendent of GST and Central Excise, Range IV, Nungambakkam Division, Chennai levying a demand of Rs. 17,54,480/- and penalty of Rs.1,93,630/- in terms of the Section 73 of the Tamil Nadu GST Act, 2017 as also interest as applicable under Section 122 of the Tamil Nadu GST Act, 2017.

The details of the above order as required under Regulation 30 are enclosed in the Annexure – A.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully

For TAJ GVK Hotels & Resorts Limited

JANDHYAL Digitally signed by
JANDHYALA
A SRINIVAS SRINIVAS MURTHY
MURTHY Date: 2026.01.12
16:06:11 +05'30'

J SRINIVASA MURTHY
CFO & Company Secretary
M.NO. FCS-4460

TAJGVK HOTELS & RESORTS LIMITED

CIN : L40109TG1995PLC019349

Registered Office : Taj Krishna, Road No. 1, Banjara Hills, Hyderabad - 500 034. Telangana, India

Telephone : (91-40) 2339 2323, 6666 2323; Fax : (91-40) 6662 5364; Website : www.tajgvk.in; GSTIN : 36AABCT2223L1ZF



Annexure – A

Sl. No.	Details of events that need to be provided	Information of such event(s)
1.	Name of the Authority	Superintendent of GST and Central Excise, Range IV, Nungambakkam Division, 5th Floor, Annex Building, Mahatma Gandhi Road, Chennai – 600 034
2.	Nature and details of the Action(s) taken / initiated or order(s) passed	Order passed by the GST department in connection with the FY 2021-22 assessment levying a tax demand under section 73(1) of Tamil Nadu GST of Rs. 17,54,480/- along with penalty of Rs.1,93,630/- and interest as applicable under the Tamil Nadu GST Act, 2017, pertaining to the Taj Club House hotel, Chennai.
3.	Date of receipt of order	09.01.2026
4.	Details of the violation/ contravention/ committed or alleged to be committed.	Demand of tax is mainly on the excess ITC availed in GSTR 3B Vs GSTR2A, availment of ineligible ITC on suppliers not filing their GSTR3B, non payment of GST under RCM and short payment of tax on reconciliation of GSTR1 VS GSTR3B.
5.	Impact on the financial, operation or other activities of the company quantifiable in monetary terms to the extent possible	The financial impact, if any will be to the extent of and as disclosed in point No.2 above, There will be no impact on the operations or other activities of the company. The company is in the process of filing an appeal against the said order.



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A SRINIVAS SRINIVAS MURTHY
MURTHY Date: 2026.01.12
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TAJGVK HOTELS & RESORTS LIMITED

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	भारत सरकार / GOVT. OF INDIA वित्त मंत्रालय / MINISTRY OF FINANCE राजस्व विभाग / DEPARTMENT OF REVENUE	
माल और सेवा कर तथा केन्द्रीय उत्पाद शुल्क के अधीक्षक का कार्यालय OFFICE OF THE SUPERINTENDENT OF GST & CENTRAL EXCISE, रेंज-IV, नुंगमबाक्कम मंडल / RANGE -IV, NUNGAMBAKKAM DIVISION नं. 26/1, 5 वां तल. उपभवन, महात्मा गांधी मार्ग, चेन्नई - 600 034 NO.26/1, 5 th FLOOR, ANNEX BUILDING, MAHATMA GANDHI ROAD, CHENNAI-600 034		
Email: range4_nembkm@gov.in		Ph: 044-28335113

Dated:31.12.2025

DIN: 20251259TK000000E1B7

ORDER-IN-ORIGINAL NO.82/2025

(Passed by Shri. V Arun Kumar, Superintendent of GST and Central Excise,

Range IV, Nungambakkam Division)

उद्देशिका / PREAMBLE

- यह प्रति संबंधित व्यक्ति के निजी उपयोग के लिए निशुल्क दी जाती है।
This copy is granted free of charge for the private use of the person.
- इस आदेश से स्वयं को व्यथित समझने वाला कोई भी व्यक्ति माल और सेवाकर एवं केन्द्रीय उत्पाद शुल्क के अधीक्षक को प्रतिवादी बनाकर इस आदेश के खिलाफ संयुक्तआयुक्त (अपील-I), सं. 26/1, महात्मागांधी सालै, चेन्नई -34 के समक्ष अपील कर सकता है।
Any person deeming himself aggrieved by this order may appeal against the same to the Joint Commissioner (Appeals-I) at No. 26/1, Mahatma Gandhi Salai, Chennai – 34 with Superintendent of GST & Central Excise as respondent.
- ऐसे मामलों में जहां सी.जी.एस.टी. वा / एवं एस.जी.एस.टी. तथा जुर्माना विवादित है या जुर्माना, जहां केवल जुर्माना विवादित है, मांगे गए सी.जी.एस.टी. और एस.जी.एस.टी. के 10% के भुगतान पर, इस आदेश के खिलाफ अपील संयुक्तआयुक्त (अपील - I) के समक्ष रहेगी।
An appeal against this order shall lie before the Joint Commissioner (Appeal-1) on payment of 10% of the CGST & SGST demanded where CGST or / and SGST and penalty are in dispute, or penalty, where penalty alone is in dispute.

4. जिस आदेश के विरुद्ध अपील की जानी है, उसके संप्रेषण की तारीख से तीन महीनेकेभीतर सीजीएसटी अधिनियम, 2017 की धारा 107 के तहत सीजीएसटी नियमावली, 2017 के नियम 108(1) के तहत निर्धारित जी.एस.टी. ए.पी.एल. - 01 प्रपत्र में अपील दायर की जानी है ।

The appeal must be filed in the Form GST APL-01 prescribed under Section 107 of the CGST Act,2017 read with Rule 108(1) of CGST Rules,2017 within three months from the date of which the order sought to be appealed against is communicated to him.

5. जी.एस.टी. ए.पी.एल.-01 प्रपत्र में अपील की एक हार्ड कॉपी तीन प्रतियों में अपीलीय प्राधिकारी को प्रस्तुत की जाए तथा 2017 के नियम 108(1) के अध्याधीन अपील दायर करने के सात दिन के भीतर,जिस निर्णय या आदेश के विरुद्ध अपील की जा रही हैं जिसमें रु.4/- का कोर्ट फीस स्टाम्प होना चाहिए ,उसकी प्रमाणित प्रति समर्थक दस्तावेज सहित संलग्न की जाए।

A hard copy of the appeal in FORM GST APL-01 shall be submitted in triplicate to the Appellate Authority and shall be accompanied by a certified copy of the decision / order appealed against and must bear a court fee stamp of Rs.4/- along with the supporting documents within seven days of filing of the appeal under Rule 108(1) of CGST Rules, 2017.

Sub: - Scrutiny of Return for the period FY 2021 - 22 - M/s. TAJ GVK HOTELS & RESORTS LTD (GSTIN: 33AABCT2223L1ZL) Show Cause notice No.65/2025(Supdt.) dt 30.09.2025 - Issue of Order-in-Original - Reg.

M/s. TAJ GVK HOTELS & RESORTS LTD, having their declared principal place of business at NO.2, TAJ CLUB HOUSE, CLUB HOUSE ROAD, ANNA SALAI, Chennai, Tamil Nadu, 600002 [hereinafter referred to as "taxpayer"] having obtained the GSTIN - 33AABCT2223L1ZL claiming themselves to be supplier of services, namely, ACCOMODATION IN HOTELS/ INN/ GUEST HOUSE/ CLUB OR CAMP SITE ETC falling under HSN 00441070

The taxpayer is availing Input Tax Credit of CGST and IGST paid on the goods/services received by them, under the provision of Section 16 and 17 of Central Goods and Services Tax Act, 2017 (CGST Act 2017, for short), made applicable to Integrated Goods and Services Tax vide Section 20 of Integrated Goods and Services Tax Act, 2017 (IGST Act 2017, for short) and the Rules made thereunder. Similarly, the taxpayer is availing input tax credit of SGST paid on account of inward supplies of Goods / Services received by them as provided under section 16 and 17 of Tamil Nadu Goods and Services Act, 2017 (TNGST Act 2017, for short). The taxpayer falls under the jurisdiction of Range-IV, Nungambakkam Division, Chennai North GST Commissionerate.

2. Brief facts of the case:

2.1 During Scrutiny of the Returns of the taxpayer for the period from April 2021 to March 2022 was conducted by the Range Officers of Range-IV of Nungambakkam Division, Chennai North under Section 61 of CGST Act, 2017 and Rule 99(1) of CGST Rules, 2017 discrepancy noticed is tabulated below-

Sl No.	Issue Involved	Amount Involved (in Rs.)			
		IGST	CGST	SGST	Total
1.	Short payment of tax on reconciliation between GSTR 1 Vs GSTR 3B	0	43269	43269	86538
2.	Availment of Ineligible ITC in respect of supplies from suppliers who have not filed the respective GSTR3B returns	31247	40504	40504	112255
3.	Non-payment of GST under RCM in respect of RCM liability as populated in GSTR 2A	0	59573	59573	119146

4.	Availment of Excess ITC in GSTR 3B than available in 2A	1436302	0	0	1436302
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2.2 Short payment of tax on reconciliation between GSTR 1 Vs GSTR 3B:

2.1.1 During verification and reconciliation of GSTR-1 with GSTR-3B Returns for the relevant period, it was observed that the taxpayer has short paid the GST liability of Rs.86,538/- (CGST: Rs. 43269 & SGST: Rs. 43269/-) as detailed below:

		CGST	SGST
1	Tax liability as per GSTR-3B	16991828.37	16991828.37
2	Tax liability paid as per GSTR-1	17035097.75	17035097.75
	Tax Short Paid	43269	43269

2.1.2 As per the provisions of Section 37 of CGST Act, 2017 read with Rule 59 of the CGST Rules, 2017, the taxpayer is liable to furnish the details of his outward supplies in GSTR-1 returns and discharge the duty liability within the stipulated period. The taxpayer is also liable to furnish a return in GSTR-3B in terms of Section 39 of the CGST Act, 2017 read with Rule 61 of CGST Rules, 2017, showing the details of inward and outward supplies of goods or services or both, the ITC availed, tax payable, tax paid and any other particulars as may be prescribed.

2.1.3 In as much as it appeared that the GST registrations of the suppliers have been cancelled retrospectively. Hence, the ITC in respect of such supplies appeared ineligible for availment of ITC. Whereas, during the course of scrutiny, it was noticed that the taxpayer had availed such ineligible ITC of Rs. 19,36,917/- (IGST- Rs. 19,36,917/-).

2.1.4 Further, as per the provisions of Section 59 of CGST Act, 2017, the taxpayer under self-assessment scheme is required to assess the tax liability, levying the tax under Section 9 of CGST Act, 2017 / Section 5 of IGST Act, 2017 (for IGST) on all supplies of goods or services or both on the transaction value arrived at as per Section 15 of CGST Act, 2017.

2.1.5 From the foregoing, it appeared that the taxpayer has contravened the provisions of Section 59 of the CGST Act, 2017 read with Section 9 of the CGST Act, 2017 / Section 5 of the IGST Act, 2017 (for IGST) inasmuch as they have failed to assess the tax liability correctly under self-assessment scheme and failed to discharge the applicable tax liability in GSTR3B, which led to short payment of IGST during the FYs 2021-22.

2.1.6 The aforementioned observation was conveyed to the taxpayer vide the said FORM ASMT 10, in respect of which the taxpayer submitted no valid reply. From the above, it appeared that the taxpayer had short paid the tax liability which appeared

liable for recovery under the provisions of the Section 73 (1) of the CGST Act, 2017/TNGST Act 2017 made applicable to IGST vide Section 20 of IGST Act, 2017 along with applicable interest under Sec 50 of CGST Act, 2017 and penalty as applicable under Section 73(9) of the CGST Act, 2017.

2.3 Availment of Ineligible ITC in respect of which the supplies not populated in GSTR 2A

2.3.1 On perusal of the GSTR-2A of the taxpayer, it was noticed that the taxpayer had availed Input Tax Credit in respect of supplies from suppliers who have not filed the respective GSTR3B returns.

2.3.2 As per Section 16(2)(c) of the CGST Act, 2017, the input tax credit to the recipient is only available when the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply. Further, as per Section 155 of the CGST Act, 2017, where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person.

2.3.3 In as much as the suppliers had not reported such supplies in their GSTR 1 it appeared probable that the tax in respect of such supplies have not been discharged by them. Hence, the ITC in respect of such supplies appeared ineligible for availment of ITC. Whereas, during the course of scrutiny, it was noticed that the taxpayer had availed such ineligible ITC of Rs.1,12,255.7/- (IGST: Rs.31246.7/-, CGST: Rs.40504.48/- & SGST: Rs.40504.48/-).

Taxable Value	IGST	CGST	SGST	Total
623640.4	31246.74	40504.48	40504.48	112255.7

2.3.4 The aforementioned observation was conveyed to the taxpayer vide the said FORM ASMT 10, in respect of which the taxpayer submitted no valid reply. From the above, it appeared that the taxpayer had availed excess ITC which appeared liable for recovery under the provisions of the Section 73 (1) of the CGST Act, 2017/TNGST Act 2017 made applicable to IGST vide Section 20 of IGST Act, 2017 along with applicable interest under Sec 50 of CGST Act, 2017 and penalty as applicable under Section 73(9) of the CGST Act, 2017.

2.4 Non-payment of GST under RCM in respect of RCM liability as populated in GSTR 2A:

2.4.1 During the course of scrutiny, on verification of the GSTR 2A of the taxpayer during the relevant period, it was noticed that certain suppliers had reported invoices, in respect of which tax is payable under Reverse charge Mechanism by the taxpayer.

2.4.2 As per Section 9(3) of the CGST Act, 2017:

(3) The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the

supply of such goods or services or both.

2.4.3 In this regard, the taxpayer was required to reconcile their RCM payments against the RCM liabilities as populated in their GSTR 2A. Whereas the taxpayer has failed to carry out any such activity.

2.4.4 In as much as the taxpayer had failed to submit a reply, it appeared that the taxpayer has failed to discharge the GST under RCM in respect of the RCM liabilities populated in their GSTR 2A (**Annexure I**) to the tune of Rs.1,19,384/- (CGST- Rs.59,573/- & SGST- Rs.59,573/-).

2.4.5 From the above, it appeared that the taxpayer had short paid tax under RCM which appeared liable for recovery under the provisions of the Section 73 (1) of the CGST Act, 2017/TNGST Act 2017 made applicable to IGST vide Section 20 of IGST Act, 2017 along with applicable interest under Sec 50 of CGST Act, 2017 and penalty as applicable under Section 73(9) of the CGST Act, 2017.

2.5 Excess ITC availed in GSTR-3B than available in GSTR-2A:

2.5.1 During the course of scrutiny, ITC as available and populated in the taxpayer's GSTR 2A was reconciled against the ITC availed by the taxpayer in their GSTR 3B returns. On reconciliation, in respect of IGST, CGST and SGST Credit, it was noticed that the taxpayer had availed Input Tax Credit of Rs. 1,46,14,183.7/-, whereas, credit of Rs.1,31,77,882.2/- only was available in their GSTR 2A.

Description	IGST
ITC as per GSTR-2A	1,31,77,882.2
ITC as availed in GSTR 3B	1,46,14,183.7
Difference [2A-3B]	-1436301.56

2.5.2 As per Section 16(2)(c) of the CGST Act, 2017, the input tax credit to the recipient is only available when the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply. Further, as per Section 155 of the CGST Act, 2017, where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person.

2.5.3 In as much as the suppliers had not reported such supplies in their GSTR 1 it appeared probable that the tax in respect of such supplies have not been discharged by them. Hence, the ITC in respect of such supplies appeared ineligible for availment of ITC. Whereas, during the course of scrutiny, it was noticed that the taxpayer had availed such ineligible ITC of Rs. 14,36,302/- (IGST: Rs.14,36,302/-).

2.5.4 The aforementioned observation was conveyed to the taxpayer vide the said FORM ASMT 10, in respect of which the taxpayer submitted no reply. From the above,

it appeared that the taxpayer had availed excess ITC which appeared to be liable for recovery under the provisions of the Section 73 (1) of 6 the CGST Act, 2017/TNGST Act 2017 made applicable to IGST vide Section 20 of IGST Act, 2017 along with applicable interest under Sec 50 of CGST Act, 2017 and penalty as applicable under Section 73(9) of the CGST Act, 2017.

3. Legal Provisions:-

As per Section 9(3) of the CGST Act, 2017,

(3) The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

As per Section 16 of CGST Act, 2017

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless, -

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;

(b) he has received the goods or services or both.

(c) the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply;

Section 37. Furnishing details of outward supplies. -

(1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically 1/subject to such conditions and

restrictions and] in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details 2[shall, subject to such conditions and restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies]

Section 39. Furnishing of returns.-

(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner

SECTION 50 (1) , (3)-Interest—(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council:

(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed

Section 155 of the CGST Act, 2017 and TNSGST Act, 2017 reads as “**Burden of proof:-** Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person.”

Section 20 of the IGST Act, 2017 reads as follows: Subject to the provisions of this Act and the rules made thereunder, the provisions of Central Goods and Services Tax Act relating to,—

- (i) scope of supply;
- (ii) composite supply and mixed supply;
- (iii) time and value of supply;
- (iv) input tax credit;
- (v) registration;
- (vi) tax invoice, credit and debit notes;
- (vii) accounts and records;
- (viii) returns, other than late fee;
- (ix) payment of tax;
- (x) tax deduction at source
- (xi) collection of tax at source;
- (xii) assessment;
- (xiii) refunds;
- (xiv) audit;
- (xv) inspection, search, seizure and arrest;
- (xvi) demands and recovery;
- (xvii) liability to pay in certain cases;
- (xviii) advance ruling;
- (xix) appeals and revision;
- (xx) presumption as to documents;
- (xxi) offences and penalties;
- (xxii) job work;
- (xxiii) electronic commerce;
- (xxiv) transitional provisions; and
- (xxv) miscellaneous provisions including the provisions relating to the imposition of

interest and penalty, shall, mutatis mutandis, apply, so far as may be, in relation to integrated tax as they apply in relation to central tax as if they are enacted under this Act.”

Provisions for Recovery of GST, demand of interest and imposition of penalty:

Section 73. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful-misstatement or suppression of facts.-

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

Section 73 (9) The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.

Section 122 (2) Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilised,-

(a) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of ten thousand rupees or ten per cent. of the tax due from such person, whichever is higher.

4. Quantification:

The quantification of Tax and interest liabilities is detailed below:

SL No.	Particulars	IGST	CGST	SGST	Total
(1)	Short payment of tax on reconciliation between GSTR 1 Vs GSTR 3B	0	43269	43269	86538
(2)	Availment of Ineligible ITC in respect of supplies from suppliers who have not filed the respective GSTR3B returns	31247	40504	40504	112255
(3)	Non-payment of GST under RCM in respect of RCM liability as populated in GSTR 2A	0	59573	59573	119146
(4)	Availment of Excess ITC in GSTR 3B than available in 2A	1436302	0	0	1436302

5. Therefore, **M/s TAJ GVK HOTELS & RESORTS LTD**, having registered office at NO.2, Taj Club House, Club House Road, Anna Salai, Chennai, Tamil Nadu, 600002 and holders of GST Registration Number 33AABCT2223L1ZL, were issued show cause notice calling upon them to show cause to the Superintendent of CGST and Central

Excise, Range IV, Nungambakkam Division, as to why: -

- (i) the amount of Rs.86,538/- (Rupees Eighty-Six Thousand Five Hundred and Thirty-Eight only) (CGST – Rs.43,269/- & SGST - Rs.43,269/-) being GST not paid as detailed in Para 2.2 of this notice should not be demanded and recovered under Section 73(1) of the CGST & TNGST Act, 2017 which is made applicable to IGST vide section 20 of IGST Act, 2017.
- (ii) appropriate interest should not be demanded towards the amount mentioned in Sl.No. (i) above, under the provision of Section 50 of CGST Act 2017 and TNGST Act 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017.
- (iii) a penalty should not be imposed under Section 73 (9) read with Section 122(2)(a) of the CGST Act, 2017 on the amount as demanded in sl.no.(i) above;
- (iv) the amount of Rs.1,12,256/- (Rupees One Lakh Twelve Thousand Two Hundred and Fifty-Six Only) (IGST: Rs.31247, CGST: Rs.40504.5/- & SGST: Rs.40504.5/-,) being wrongly availed input tax credit as detailed in Para 2.3 of this notice should not be demanded and recovered under Section 73(1) of the CGST & TNGST Act, 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017.
- (v) appropriate interest should not be demanded towards the amount mentioned in Sl.No. (iv) above, under the provision of Section 50 of CGST Act 2017 and TNGST Act 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017.
- (vi) a penalty should not be imposed under Section 73 (9) read with Section 122(2)(a) of the CGST Act, 2017 and TNGST Act 2017 on the amount demanded in sl.no.(iv) above made applicable to IGST vide Section 20 of the IGST Act, 2017;
- (vii) the amount of Rs.1,19,384/- (CGST: Rs.59,573/- & SGST: Rs. 59,573/-) being RCM payments against the RCM liabilities as detailed in Para 2.4 of this notice should not be demanded and recovered under Section 73 (1) of the CGST Act, 2017/TNGST Act 2017 made applicable to IGST vide Section 20 of IGST Act, 2017
- (viii) appropriate interest should not be demanded towards the amount mentioned in Sl.No. (vii) above, under the provision of Section 50 of CGST Act 2017 and TNGST Act 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017.
- (ix) a penalty should not be imposed under Section 73 (9) read with Section 122(2)(a) of the CGST Act, 2017 and TNGST Act 2017 on the amount demanded in sl.no.(vii) above made applicable to IGST vide Section 20 of the IGST Act, 2017;
- (x) an amount of Rs.14,36,302/- (IGST: Rs.14,36,302/-) being excess ITC as detailed in Para 2.5 of this notice should not be demanded and recovered under

the provisions of the Section 73 (1) of the CGST Act, 2017/TNGST Act 2017 made applicable to IGST vide Section 20 of IGST Act, 2017

(xi) appropriate interest should not be demanded towards the amount mentioned in Sl.No. (x) above, under the provision of Section 50 of CGST Act 2017 and TNGST Act 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017.

(xii) a penalty should not be imposed under Section 73 (9) read with Section 122(2)(a) of the CGST Act, 2017 and TNGST Act 2017 on the amount demanded in sl.no.(x) above made applicable to IGST vide Section 20 of the IGST Act, 2017;

6. Taxpayer's reply & Personal Hearing

In respect of the show cause notice, the taxpayer submitted their reply dated 14.11.2025 wherein they submitted that the issues as covered under the Show cause notice were already covered under other show cause notices issued by state authorities and Audit I Commissionerate. The personal hearing was held on 14.11.2025 and Ms. Shubha M, authorised representative, appeared and reiterated their submission made vide letter dated 14.11.2025 and requested to drop the proceeding initiated in the above-mentioned Show Cause Notice.

7. Discussion & Findings: -

I have carefully gone through the entire case records viz., the Show Cause Notice, the reply given by the taxpayer and the documents / worksheets submitted by them and the relevant provisions of law. Before proceeding further, I would like to mention that the provisions of the CGST Act, 2017 as mentioned in the entire discussions are similar to the TNGST Act, 2017. Hence, I would only be discussing the legal provisions of CGST Act, 2017 herein and the same may be read with similar provisions of the TNGST Act, 2017.

8.1 I find that the issues raised vide the show cause notice are as follows,

Sl. No.	Issue Involved
1.	Short payment of tax on reconciliation between GSTR 1 Vs GSTR 3B
2.	Availment of Ineligible ITC in respect of supplies from suppliers who have not filed the respective GSTR3B returns
3.	Non-payment of GST under RCM in respect of RCM liability as populated in GSTR 2A
4.	Availment of Excess ITC in GSTR 3B than available in 2A

8.2 I find that the taxpayer has submitted that the issues covered under the show cause notice have already been covered under other show cause notices issued by Audit I Commissionerate and State Investigation Authorities.

8.3 I find that the taxpayer has submitted that the issue no.4 pertaining to excess availment of ITC in GSTR-3B when compared to ITC available in GSTR-

2A is covered under SCN issued by Audit officers, whereas on perusal it is seen that the same issue is not covered under the SCN issued by Audit officers.

8.4 In this regard, to avoid double jeopardy, during the personal hearing it was emphasized on the taxpayer that they submit copies of relevant order issued in respect of the aforesaid show cause notices in order to ascertain that the other adjudicating authorities also have not dropped the matter purely on the grounds that such issues were covered under the current show cause notice. Whereas the taxpayer has not submitted any such documents. Therefore, in order to safeguard the revenue payable to the government exchequer, I am compelled to confirm the demands as the taxpayer has failed to ascertain that the issues covered under the other show cause notices have not been dropped on account of same being covered under the current show cause notice.

9. In view of the foregoing discussion and findings, I pass the following order:

आदेश / ORDER

- (i) I confirm the demand of Rs.86,538/- (Rupees Eighty-Six Thousand Five Hundred and Thirty-Eight only) (CGST – Rs.43,269/- & SGST - Rs.43,269/-) being GST not paid as detailed in Para 2.1 of this notice under Section 73(1) of the CGST & TNGST Act, 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017.
- (ii) I order M/s. TAJ GVK HOTELS & RESORTS LTD to pay the applicable interest on the demand confirmed at Sl. No. (i) above, the rate of which is as determined under Section 50 of CGST Act 2017 and TNGST Act 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017.
- (iii) I impose a penalty of Rs.20,000/- (CGST: Rs.10,000/- & SGST: Rs.10,000/- (Rupees Twenty Thousand only) on M/s. TAJ GVK HOTELS & RESORTS LTD under sub-section (9) of section 73 of the CGST Act, 2017 read with sub-section (2)(a) of Section 122 of the CGST Act, 2017, for demand confirmed at Sl. No. (i) above;
- (iv) I confirm the demand of Rs.1,12,256/- (IGST: Rs.31246.7/-, CGST: Rs.40504.48/- & SGST: Rs.40504.48/-) being wrongly availed input tax credit as detailed in Para 2.2 of this notice under Section 73(1) of the CGST & TNGST Act, 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017.
- (v) I order M/s. TAJ GVK HOTELS & RESORTS LTD to pay the applicable interest on the demand confirmed at Sl. No. (iv) above, the rate of which is as determined under Section 50 of CGST Act 2017

and TNGST Act 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017.

- (vi) I impose a penalty of Rs.30,000/- (CGST: Rs.10,000/- & SGST: Rs.10,000/- and IGST: Rs.10,000/-) (Rupees Thirty Thousand only) on M/s. TAJ GVK HOTELS & RESORTS LTD under sub-section (9) of section 73 of the CGST Act, 2017 read with sub-section (2)(a) of Section 122 of the CGST Act, 2017, for demand confirmed at Sl. No. (iv) above;
- (vii) I confirm the demand of Rs.1,19,384/- (CGST – Rs.59,573/- and SGST – Rs.59,573/-) as detailed in above para 2.4 proposed to be demanded under Section 73 (1) of the CGST Act, 2017/TNGST Act 2017 made applicable to IGST vide Section 20 of IGST Act, 2017 alleging RCM payments against the RCM liabilities.
- (viii) I confirm the Interest demand proposed under section 50(1) of CGST Act, 2017 read with corresponding Section of TNGST Act, 2017 & Section 20 of the IGST Act, 2017 on the liability as in above para (vii);
- (ix) I confirm the penalty proposed to be imposed on them as provided under sub-section (9) of section 73 read with Section 122(2)(a) of CGST Act,2017 and TNGST Act,2017(made applicable under Section 20 of the IGST Act, 2017) at S.No.(vii) above.;
- (x) I confirm the demand of Rs.14,36,302/- (IGST: Rs. 14,36,302/-) being excess ITC as detailed in Para 2.4 of this notice under the provisions of the Section 73 (1) of the CGST Act, 2017/TNGST Act 2017 made applicable to IGST vide Section 20 of IGST Act, 2017
- (xi) I order M/s. TAJ GVK HOTELS & RESORTS LTD to pay the applicable interest on the demand confirmed at Sl. No. (x) above, the rate of which is as determined under Section 50 of CGST Act 2017 and TNGST Act 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017.
- (xii) I impose a penalty of Rs.1,43,630/- (IGST) on M/s. TAJ GVK HOTELS & RESORTS LTD under sub-section (9) of section 73 of the CGST Act, 2017 read with sub-section (2)(a) of Section 122 of the CGST Act, 2017, for demand confirmed at Sl. No. (x) above;

Arunkuma

r V

Digitally signed by
Arunkumar V
Date: 2025.12.31
22:11:56 +05'30'

**Superintendent GST & CE Range-IV,
Nungambakkam Division**

To

M/S. TAJ GVK HOTELS & RESORTS LTD,
GSTIN- 33AABCT2223L1ZL
NO.2, TAJ CLUB HOUSE, CLUB HOUSE ROAD,
ANNA SALAI, Chennai, Tamil Nadu, 600002

Copy to: The Deputy/ Assistant Commissioner, Nungambakkam Division, Chennai North
Commissionerate, No.26/1, Mahathma Gandhi Road, Nungambakkam, Chennai 600 034 (for
further necessary action) (By SPAD).

Copy to: The Assistant of CGST & CE, R & T, Chennai North Commissionerate,
No.26/1, Mahathma Gandhi Road, Nungambakkam, Chennai 600 034.

Master File /Spare Copy/Copy to file.