

Amba Enterprises Ltd.

Corporate Identity Number (CIN) : L99999PN1992PLC198612



To,
The Corporate Relationship Manager
Department of Corporate Services,
BSE Ltd. P J Towers,
Dalal Street, Mumbai- 400001

Date: 19/02/2025

Scrip Code - 539196

Sub: Additional Details Required for Corporate Announcement filed under Regulation 30 of SEBI (LODR) Regulations, 2015 (under SEBI Circular dated November 11, 2024) - Reason of Delay.

Dear Sir/Ma'am,

This is in reference to the email received on February 18, 2025, from the Bombay Stock Exchange (BSE) Limited, regarding the delay in our compliance submission.

We acknowledge the delay and understand the importance of timely compliance. Upon review, it was noted that the delay was primarily due to additional time required by our consultants to identify key details related to the order and liaise with the relevant departments for clarification.

The Board has advised management to take all necessary steps to ensure timely compliance in the future, with special emphasis on coordinating effectively with external advisors and departments to avoid similar delays.

We sincerely apologize for the delay and assure you that we are working diligently to meet all future submission timelines. We value our relationship with the Stock Exchanges and are committed to ensuring that all future filings are completed in accordance with the prescribed deadlines.

Thank you for your understanding and continued support.

For Amba Enterprises Limited

Yours Faithfully

KETAN HARILAL MEHTA

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KETAN HARILAL MEHTA

Managing Director
01238700

Corporate Office : 430, 4th Floor,
Blue Rose Industrial Estate, Near Metro Mall,
Magathane Petrol Pump, Western Express Highway,
Borivali (E), Mumbai - 400 066. Tel. : 022 - 28701692.

Reg. Off/Factory : Sector No. 132, H.No. 1/4/1.
Premraj Industrial Estate, Shed No. B - 2,3,4,
Dalvi Wadi, Nanded Phata, Pune - 411 041.

W : www.ambaltd.com E : ambaltd@gmail.com



To,
The Corporate Relationship Manager
Department of Corporate Services,
BSE Ltd. P J Towers,
Dalal Street, Mumbai- 400001

Date: 17/02/2025

Scrip Code - 539196

Sub: Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir,

Pursuant to SEBI Listing Regulations, we inform you that the Company has received order pertaining to GST from the Deputy Commissioner of State Tax(MUM-NOD-E-0106),NODAL-1 NO.DC-E-0106/NOD-01/Scrutiny/DRC-07/FY-2020-21/2024-25/B-66/Mumbai,Date-27/01/2025..

Brief details in accordance with the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023 are annexed herewith as Annexure A.

Thanking You,

For Amba Enterprises Limited

Yours Faithfully

KETAN HARILAL MEHTA
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KETAN HARILAL MEHTA
Managing Director
01238700

Annexure A

Sr.No.	Particulars	Details
a)	Name(s) of the Authority	Deputy Commissioner of State Tax(MUM-NOD-E-0106),NODAL-1
b)	Nature and details of the action(s) taken, initiated or order(s) passed	Order dated 27th January 2025 was passed u/s Section 73 of Maharashtra Goods & Services Tax Act, 2017 read with Section 20 Integrated Goods & Services Tax Act, 2017 on basis of Scrutiny of 8A, GSTR-3B & GSTR-9 concludes that Excess ITC claimed in GSTR 3B/9 which is not confirmed in GSTR 2A or 8A of GSTR 9 in F.Y. 2020-21 Tax: Rs. 3,64,776.00 Interest: Rs. 3,28,873.00 Penalty: Rs. 40,459.00 Total demand: 7,34,107
c)	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	27/01/2025
d)	Details of the violation(s) / contravention(s) committed or alleged to be committed	This is a demand order issued to the Company in relation to ongoing proceedings on account of disputing the claim of Excess ITC claimed in GSTR 3B/9 which is not confirmed in GSTR 2A or 8A of GSTR 9 in F.Y. 2020-21
e)	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	There is no impact on financials, operations or other activities of the Company. The Company believes that the said demand is not feasible as per the law. The Company will file suitable appeal against the said order with "Appellate Authority".



GOVT.OF MAHARASHTRA
DEPARTMENT OF GOODS & SERVICES TAX
Deputy Commissioner of State Tax (MUM-NOD-E-0106), Nodal-1,
Cabin No D-2, 3rd Floor, Old Building, GST Bhavan, Mazgaon, Mumbai-400 010.
Tel:- 022-23760336
[Email: mumnode0106@gmail.com](mailto:mumnode0106@gmail.com)



Order u/s Section 73 read with Section 50 & Section 122 of the
Maharashtra Goods & Services Tax Act, 2017
[Read with Rule 142 (5) of the Maharashtra Goods & Services Tax Rules, 2017]

NO.DC-E-0106/NOD-01/Scrutiny/DRC-07/FY-2020-21/2024-25/B-66/Mumbai,Date-
27/01/2025.

GSTIN - 27AAFCA6033R1Z9
Name - AMBA ENTERPRISES LIMITED
Address - 430, 4TH FLOOR, Bluerose Industrial Estate, Off. Western
Express Highway, Borivali East, Mumbai Suburban, Maharashtra,
400066.

Tax Period: April-2020 to Mar-2021 **F.Y.-** 2020-21 **Act:** IGST/CGST/MGST ACT.

- Ref:-**
1. Notice in Form No-10 -Reference No. ZD271023007167T, on dated. 05/10/2023.
 2. Intimation in FORM GST DRC-01A NO. DC/ MUM-NOD-E-0106 /NODAL-1/2024-25/B-264/MUMBAI DATE- 04/09/2024.
 3. Notice in Form DRC01- NO. DC/ MUM-NOD-E-0106 /NODAL-1/SHOW CAUSE/2024-25/B- 334/MUM/11/11/2024.
 4. Reply to DRC-01- SUBMITTED.

N.B. :

1. Any person deeming himself aggrieved by this Order may appeal against this Order to the Joint Commissioner of State Tax (Appeal-I), GST Bhavan Mazgaon, Mumbai-10 within three months from the date of communication of this order.
2. The Appeal should be filed in Form No. GST-APL-01 through Common Portal. The appeal shall be accompanied by a copy of the order appealed against, digitally signed by the appellant. All supporting documents should be uploaded on common portal while filing appeal.
3. Details of the case and the grounds etc., if not possible to describe in the appeal to be filed online, may be prepared separately and uploaded at the time of filing of appeal.
4. The appeal against this order shall lie before the Appellate Authority on payment of the prescribed fee and other charges, if any, under the provisions of IGST/CGST/SGST/UTGST Acts. The payment shall be made through common portal at the time of filing appeal.

Summary of order

Whereas, section 73 of the Maharashtra Goods and Services Tax Act, 2017, Central Goods and Services Tax Act, 2017 provides for Determination of Tax Not Paid or short Paid or Erroneously Refunded or Input Tax Credit Wrongly Availed or Utilized for any Reason Other Than Fraud or any Willful Misstatement or Suppression of Facts. Also, the section 20 of the Integrated Goods and Services Tax Act, 2017 and the Goods and Service tax (Compensation to States) Act, 2017 (hereinafter collectively referred to as “GST Act” unless expressly provided).

A) Background in brief-

M/s. AMBA ENTERPRISES LIMITED, 430, 4TH FLOOR, Bluerose Industrial Estate, Off. Western Express Highway, Borivali East, Mumbai Suburban, Maharashtra, 400066 having GST No. 27AAFCA6033R1Z9 is regular taxpayer under the Goods and Services Tax Act 2017.

Whereas, the proceeding of Scrutiny of Returns are initiated in your case, for the F.Y. 2020-21 (TAX PERIOD- APRIL 2020 to MARCH 2021), discrepancies found are communicated to taxpayer in form GST-ASMT-10 and accordingly you were directed to furnish your explanation in Form GST-ASMT -11 with supporting information and documents online on common portal before due date for compliance.

Taxpayer has not replied in ASMT-11 hence, intimation in Form DRC-01A was issued on 04/09/2024. You have not replied to this intimation in Part-B. Hence SCN in Form DRC-01 under section 73 of GST Act, 2017 is issued to you. Notice for adjudication as follows-

As per Verification							
Issues Involved		RATE OF INTEREST	IGST	CGST	SGST	Cess	Total
PARA 70:- Excess outward tax in GSTR 1 compared to GSTR 9/GSTR 3B			121413	0	0	0	<u>121413</u>
Para73:- Excess ITC claimed in GSTR 3B/9 which is not confirmed in GSTR 2A or 8A of GSTR 9			55760	152293	152293	0	<u>360346</u>
Para 103:GSTR9 _ADDITIONAL_ LIABILITY			116983	1217.53	1217.53	0	<u>119418</u>
Total Balance GST Payable	-	-	<u>294156</u>	<u>153510.53</u>	<u>153510.53</u>	<u>0</u>	<u>601177</u>
Interest payable u/s 50 on para 70		18%	<u>88735</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>88735</u>
Interest payable u/s 50 on para 73		18%	45812	125122	125122	0	<u>296056</u>
Interest payable u/s 50 on para 103			96112	1000	1000	0	<u>98113</u>
Total Interest Payable	-	<u>18%</u>	<u>230658</u>	<u>126122</u>	<u>126122</u>	<u>0</u>	<u>482903</u>
Penalty levied	-	<u>10%</u>	<u>29416</u>	<u>15351</u>	<u>15351</u>	<u>0</u>	<u>60118</u>
Total GST dues Payable	-	-	<u>554230</u>	<u>294984</u>	<u>294984</u>	<u>0</u>	<u>1144198</u>
NOTE: Interest u/d 50 is calculated till the date of adjudication order.	11/12/2024						<u>0</u>

a) **Taxpayer has replied to DRC-01 in Form DRC 06.**

B) Issue Involved-

1. Para70:- Excess outward tax in GSTR 1 compared to GSTR 9/GSTR 3B

During the course of verification of returns for comparing to tax liabilities declared in GSTR-1 and shown in table no 3.1 (a), (b), (c) of GSTR-3B or in table no 5N of GSTR-9 for the period 2020-21, it is noticed that the taxpayer has discharged less tax liability in GSTR-3B compared with GSTR-1. This has resulted in short payment of tax liability which is shown as under:-

The details of difference between month wise tax liability admitted as per GSTR1 & tax liability admitted as per GSTR9/GSTR 3B are reproduced here for ready reference:-

Tax Period	Liability as per GSTR-1/IFF, GSTR-2B/2A				Liability paid as per GSTR-3B				Shortfall (-)/ Excess (+) in liability			
	IGST	CGST	SGST/UTGST	CES	IGST	CGST	SGST/UTGST	CES	IGST	CGST	SGST/UTGST	CES
Apr-20	0	0	0	0	0	0	0	0	0	0	0	0
May-20	254324	213719	213719	0	254324	217331	217331	0	0	3612	3612	0
Jun-20	0	5999087	5999087	0	10204444	908740	908740	0	10204444	5090347	-5090347	0
Jul-20	26613351	4044290	-4044290	0	16408907	1065180	1065180	0	10204444	5109470	5109470	0
Aug-20	11206922	1199103	1199103	0	11206922	1210288	1210288	0	0	11185	11185	0
Sep-20	14497576	1687197	1687197	0	14497576	1685599	1685599	0	0	-1598	-1598	0
Oct-20	19408013	4468482	4468482	0	19286600	4474929	4474929	0	-121413	6447	6447	0
Nov-20	8818739	3760603	3760603	0	8919697	3768680	3768680	0	100958	8077	8077	0
Dec-20	11859090	4293732	4293732	0	11759483	4298372	4298372	0	-99607	4640	4640	0
Jan-21	16435478	5658725	5658725	0	16435478	5658129	5658129	0	0	-595	-595	0
Feb-21	13710420	4482567	4482567	0	13710420	4489084	4489084	0	0	6517	6517	0
Mar-21	13062757	4623705	4623705	0	13061407	4626210	4626210	0	-1350	2505	2505	0
Total	135866670	32342630	32342630	0	135745257	32402542	32402542	0	-121413	59912	59912	0

It is observed that you have short disclosed the tax liability in GSTR9/GSTR3B as compared to Form GSTR1 for the months of April-2020 to March-2021. You have not submitted the reconciliation of the above mentioned difference with reference to Section 37, 39 & 43 of the MGST/CGST Act 2017.

In the above scenario, you are liable to pay the tax liability equal to difference amount at Rs. 121413/-

Also you are liable to pay interest as per section 50(1) of the GST Act 2017. Your attention is brought towards section 50(3) of MGST/CGST Act 2017:-

So the interest u/s 50(1) for making the undue or excess claim of input tax credit is applicable.

Taxpayer's Compliance

In response to this para, taxpayer has stated that he has rectified the same in GST R-3B for the month of Sep 21 and paid the GST liabilities accordingly. He has also disclosed the same in GSTR-9 annual return for the period 2020-21 in Table-10.

Office Remark

It is verified that taxpayer has paid excess IGST of Rs.116983/- in GST R-3B for the month of Sep 21 which is short by Rs. 4430/- Hence, taxpayer is liable to pay balance tax along with interest. **Hence, continued for DRC 07.**

2. Para73:- Excess ITC claimed in GSTR 3B/9 which is not confirmed in GSTR 2A or 8A of GSTR 9

During the course of scrutiny of GSTR-3B Return ,GSTR-2A & GSTR-9 Annual Return for the F.Y. 2020-21(from April-2020 to March-2021), it was noticed that the ITC pertaining to GSTR-2A (Table 3 & 5 thereof) shown in GSTR-9 Pt.III at Sr. No. 8A does not match with the ITC pertaining to the GSTR-3B Return i.e. sum total of 6(B) and 6(H) shown in GSTR-9 Pt.III at Sr. No. 8B. The difference in ITC has shown in GSTR-9 Pt.III at Sr. No.8 (D) is excess ITC availed by the taxpayer and the same is to be recovered from the taxpayer under Section 73 of CGST Act, 2017.

During the course of scrutiny of GSTR-3B Return &GSTR-2A for the F.Y. 2020-21 (from April-2020 to March-2021), it was noticed that the ITC pertaining to GSTR-2A (Table 3 & 5 thereof) does not match with the ITC pertaining to the GSTR-3B Table No. 4A(5). The difference of ITC between GSTR-3B and GSTR-2A is the excess ITC availed by the taxpayer and the same is to be recovered from the taxpayer under Section 73 of CGST Act, 2017. This has resulted in excess claim of input tax credit in GSTR-3B, the details is shown as under:-

		IGST	CGST	SGST	CESS	TOTAL
1	GSTR 9 8A	140857719	23879103	23879103	0	188615925
2	GSTR 9 8B	140913479	24031396	24031396	0	188976270
3	Table_8C :	0	0	0	0	0
4	Table_8C GSTR9_8C_PREVIOUS YEAR :	0	0	0	0	0
5	GSTR 9 8E	0	0	0	0	0
6	GSTR 9 8F	0	0	0	0	0
7	DIFF_8B_8A of GSTR 9(8B+8E+8F-8A)	55760	152293	152293	0	360345
8	DIFF_8B_8A(ABOVE DIFF)+8C OF CURRENY YEAR-8C OF PRIVIOUS YEAR)	55760	152293	152293	0	360345
9	DIFF_8B_8A_NEW (WHICH IS GREATER IN ABOVE)	55760	152293	152293	0	360345
10	6E	0	0	0	0	0
11	BIFA_ICEGATE_ACTUAL		0	0	0	0
12	GSTR 9 8J	0.00	0.00	0.00	0.00	0
13	DIFF (10-11+12)	0.00	0.00	0.00	0.00	0
						0
14	Total Table_6CDF :	0	0	0	0	0
15	Table_4G : Inward supplies on which tax is to be paid on the Reverse Charge Basis	1,350	74,174	74,174	0	149698
16	DIFF (14-15)	-1350	-74173.93	-74173.93	0	-149698
						0

17	GSTR 9 6G	0.00	0.00	0.00	0.00	0
18	ITC_ACCRUED_ISD_GSTR2B	0			0	0
19	DIFF (17-18)	0.00	0.00	0.00	0.00	0
20	FINAL DIFF (9+13+16+19)	55760	152293	152293	0	360345

Since, ITC to the extent of Rs **360345/-** is not confirmed in GSTR 2A, it is presumed that your suppliers have not disclosed this supply in their returns in Form GSTR 1 and have not paid the tax liability on the same. Therefore, provision of section 16 (2) (C) of CGST Act 2017 are applicable.

Section 16(2) (C) is reproduced for ready reference as follows. “Subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply”

In the above scenario, you are liable to reverse & pay the in-eligible ITC credit at Rs.**360345/-**.

Also you are liable to pay interest as per section 50(3) of the GST Act 2017. Your attention is brought towards section 50(3) of MGST/CGST Act 2017:-

“**Section 50 (3):-** A taxable person who **makes an undue or excess claim of input tax credit** under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section

(10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction,

as the case may be, at such rate not exceeding twenty four per cent., as may be notified by the Government on the recommendations of the Council.”

So the interest u/s 50(3) for making the undue or excess claim of input tax credit is applicable.

Taxpayer's Compliance

In response to this para, taxpayer has not submitted any reconciliation, ITC register with supporting documents. **Hence, continued for DRC 07.**

3. PARAMETER-00103 (GSTR9_ADDITIONAL_LIABILITY):

It is related to differential tax payable on account of additions or amendments to any supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A Table 9B and Table 9C of GSTR-1 of April onwards of next financial year. Table 14 of GSTR 9. The details are as follow

	IGST	CGST	SGST	Cess	Total
GSTR9_TABLE 10_TAX	116983	1218	1218	0	119418
GSTR9_TABLE 14_Tax	0	0	0	0	0
GSTR9_ADDITIONAL_LIABILITY	116983	1218	1218	0	119418

Taxpayer's Compliance

This para is already covered in above para 70.

Legal Position :

In this regard your attention is invited towards the provision of section 16, 42, 155, 73 & 50 of MGST/ CGST Act, 2017, which are as under,

Section 16 subsection (2) (c):-

“ 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)----- (b) -----

(c) subject to the provisions of section 41, 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; and ----- “

Section 42. Matching, reversal and reclaim of input tax credit

As per the provisions of Section 42 of CGST Act, 2017, the ITC (inward supply) shown in GSTR -3B Return filed by the taxpayer (Recipient) for the tax period should be matched with the GSTR-2A auto populated after submitting the GSTR-1 return by the supplier for the same tax period or any preceding tax period.

Section 155. 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”.

In this regard your attention is invited towards the provision of section 73(1) & 50(3) of MGST/CGST Act, 2017, which is as under-

Section 73: Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for any reason other than fraud or any willful-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 utilized 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 50. Interest on delayed payment of tax

(1) ----- (2) -----

(3) A taxable person who **makes an undue or excess claim of input tax credit** under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty four per cent., as may be notified by the Government on the recommendations of the Council..

It may further be noted that as provided by section 73(8) MGST/CGST Act, 2017, upon payment of said tax along with interest payable within thirty days of issue of show cause notice, no penalty shall be payable and corresponding proceeding in respect of the notice in form DRC 01 shall be deemed to be concluded.

However, upon failure to pay signified tax and interest, provision of section 73(9) MGST/CGST Act, 2017 shall be invoked. An order to determine amount of tax, interest and penalty equivalent to ten percent of tax or ten thousand rupees, whichever is higher shall be issued.

Tax and other dues-

As per section 155 of the GST Act, 2017 you were expected to come forward and produce the documents or submission in support of your claim.

In this regard, the amount of tax, interest and penalty payable by taxpayer under section 73(9) and under section 50 of the GST Act, 2017 with reference to the said case as ascertained by the undersigned in terms of the available information under IGST Act, CGST Act, MGST Act and GST (Compensation to States) Act, 2017 as is given below:

As per Verification							
Issues Involved		RATE OF INTEREST	IGST	CGST	SGST	Cess	Total
PARA 70:- Excess outward tax in GSTR 1 compared to GSTR 9/GSTR 3B			4430	0	0	0	4430
Para73:- Excess ITC claimed in GSTR 3B/9 which is not confirmed in GSTR 2A or 8A of GSTR 9			55760	152293	152293	0	360346
Total Balance GST Payable	-	-	60190	152293	152293	0	364776
Interest payable u/s 50 on para 70		18%	24465	0	0	0	24465
Interest payable u/s 50 on para 73		18%	47104	128652	128652	0	304408
Total Interest Payable	-	18%	71569	128652	128652	0	328873
Penalty levied	-	10%	10000	15229	15229	0	40459
Total GST dues Payable	-	-	141759	296174	296174	0	734107

NOTE: Interest u/d 50 is calculated till the date of adjudication order.

27/01/2025

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ORDER

Demand determined on the basis of facts and legal provisions as discussed above, is as under –

Sr No	Period from	Period to	Place of Supply	Act	Tax/Cess	Interest	Penalty	Total
1	01-Apr-20	31-Mar-21	Other Territory	IGST	60190	71569	10000	141759
2	01-Apr-20	31-Mar-21	Maharashtra	CGST	152293	128652	15229	296174
3	01-Apr-20	31-Mar-21	Maharashtra	SGST	152293	128652	15229	296174
4	01-Apr-20	31-Mar-21	Maharashtra	CESS	0	0	0	0
Total					364776	328873	40459	734107

Total dues payable comes at **Rs. 734107/**. Issue demand notice accordingly.

Note: As per Rule 142(6) of the MGST Rules, this order shall be treated as the notice for recovery of the dues determined herein.

You are hereby directed to pay the amount of tax, interest & Penaty as shown in the above Table of Cumulative Demand within a period of **Three months**, as per Section 78 of GST Act, from the date of service of this order failing which recovery proceedings shall be initiated against your company/firm/business concern.

Note: Please note that interest,if any, has been levied up to the date of the order. While making payment,interest for the intervening period between date of order and date of payment, shall also be worked out and paid along with the dues stated in the order.

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R MURLIDHAR
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UJJWALKUMAR
MURLIDHAR ZOPE
Date: 2025.01.27
12:27:04 +05'30'

Place: - Mumbai
Date: 27/01/2025

Deputy Commissioner of State Tax
MUM-NOD-E-0106
KALBADEVI_505,NODAL-1