

U R ENERGY (INDIA) PVT LTD

SR. NO	TAX AUTHORITY	F.Y.	DEMAND ORDE DATED	DEMAND ORDER NO	DEMAND RS.	CURRENT STATUS				
						FINAL ORDER DATED	FINAL ORDER NO.	DEMAND RS.	REMARKS	
1	INCOME TAX	F.Y. 2021-22 A.Y. 2022-23	INCOME TAX SCRUTINY ASSESSMENT PROCEEDINGS.			INCOME TAX SCRUTINY COMPLETED ACCEPTING THE RETURN INCOME VIDE ORDER DATED 26/03/2024 AND NO DEMAND				
2	TDS					NIL				
3	SERVICE TAX					NIL				
4	VAT	F.Y 2016-17	20-10-2020	NA	30,538	-	CHALLAN PAID		0	REGULAR ASSESSMENT US 32/34/35 OF GVAT/CST ACT AND CLOSED
		F.Y 2017-18	27-01-2021	12896	57,431	-	CHALLAN PAID		0	REGULAR ASSESSMENT US 32/34/35 OF GVAT/CST ACT AND CLOSED
5	GST	F.Y 2017-18	29-09-2023	ZD2409230586073	5,65,95,583	15-12-2023	ZD2412230368698		0	DEMAND THROUGH DRC-01 US 73ISSUED AND CLOSED
		F.Y 2018-19	29-12-2023	ZD2412231056090	97,30,367	22-04-2024	ZD240424054441R		0	DEMAND THROUGH DRC-01 US 73ISSUED AND CLOSED
		F.Y 2019-20	15-04-2024	ZD240424024281X	79,63,340		IN PROCESS		0	DEMAND THROUGH DRC-01 US 73ISSUED AND PROCEEDING IS IN PROGRESS.

UR ENERGY (INDIA) PRIVATE LIMITED

B.K. Patel

DIRECTOR/AUTHORISED SIGNATORY

Office Address :

B-1, 901-906, 9th Floor, Palladium, B/h. Divya Bhaskar Press,
Corporate Road, Makarba, Ahmedabad-380015, Gujarat, India.

Phone : +91-79-26935400/01/02/03

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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT



1.	PAN	AADCV8692D
2.	Name of the assessee	U R ENERGY (INDIA) PRIVATE LIMITED
3.	Address of the assessee	B-1, 901-906, 9TH FLOOR PALLADIUM, B/H DIVYABHASKAR PRESS CORPORATE ROAD, MAKARBA, AHMEDABAD 380015, Gujarat, India
4.	Assessment Year	2022-23
5.	Status	COMPANY
6.	Residential Status	Resident
7.	Date of filing of Return of Income	28/09/2022
8.	Acknowledgement Number of Return of Income	558562771280922
9.	Date of processing u/s 143(1)(a) of the Income-tax Act.	07/08/2023
10.	Income Computed under section 143(1) of the Act	
11.	Date of service of Notice under section 143(2) of the Income-tax Act	03/06/2023,03/06/2023,03/06/2023
12.	Date(s) of issue of Notice(s) under section 142(1) of the Income-tax Act	02/11/2023,15/02/2024
13.	Order passed under section	143(3) read with section 144B of the Income-tax Act
14.	Returned Income	Rs. 71,04,910
15.	Date of Order	26/03/2024
16.	DIN	ITBA/AST/S/143(3)/2023-24/1063420750(1)

ASSESSMENT ORDER

Return of income for A.Y. 2022-23 was filed by the assessee on 28.09.2022 declaring total income of Rs. 71,04,910/-.

Thereafter, notice u/s 143(2) of the Income Tax Act, 1961 dated 02.06.2023 was issued and duly served upon the assessee. The assessee is engaged in the business of solar modules, inverters, installation and commissioning of solar power system.

2. Details of opportunities given:-

Type of notice/	Date of notice/	Date of	Response	Date of	Response	Remarks
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Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.

Communication	communication	compliance	of the	response if	type (Full/	if any.
		given	assessee	received	part/	
			received/		adjournment)	
			not			
			received			
143(2)	02.06.2023	17.06.2023	not received	-	-	-
142(1)	02.11.2023	17.11.2023	received	11.11.2023, 15.12.2023	-	-
142(1)	15.02.2024	19.02.2024	Received	17.02.2024	-	-

3. Cases where variation is not proposed:-

3.1 Complete description of issues (issue wise):-

Reason Code	Reason Description	Issue	Underlying Information Elements	Rationale
BP01.01A	Assessee has made substantial purchases from suppliers who have filed non-business ITR or reflected a substantially lower turnover in ITR	Business Purchase	(1) Part A - Trading A/c of ITR (2) Turnover as per GST data	Assessee has made substantial purchases from such suppliers who have filed non-business ITR or reflected a substantially lower turnover in ITR as compared to turnover shown in GSTR 1 return. There is a possibility that assessee has booked bogus expenses in order to reduce its profit/taxable income. Therefore, the genuineness / correctness of expenses related with these entities may be verified.

BL06.01	High liabilities as compared to low income/receipts	High Creditors/ liabilities	(1) (Part A-BS- 2c and 3d(1) of ITR	Assessee has shown high liabilities in balance sheet as compared to low income / receipt declared in ITR. Genuineness of liabilities declared may be verified.
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Reason Code	Reason Description	Issue	Underlying Information Elements	Rationale
OS04.06	Taxable receipts from Other Sources shown in Schedule TDS2 is higher than the receipts shown in ITR	Income from Other Sources	(1) Schedule TDS2 (2) Form 26AS (3) Receipts shown in ITR under Income from Other Sources	Taxable receipts from other Sources shown in Schedule TDS2 is higher than the receipts shown by assessee in ITR. There is a possibility that assessee has not shown its full and correct income in the ITR in order to reduce its taxable income. Therefore, the reason for not showing the full and correct income in the ITR may be verified.

3.2 Synopsis of all submissions of the assessee relating to the issue and indicating the dates of submission:-

With reference to the above subject, assessee submit the following details in response to the Notice issued u/s. 142(1) of the I. T. Act as under;

1. Assessee is doing the business of supply of solar modules, inverters, installation and commissioning of Solar Power system.
2. Assessee submit the copy of Ack. of ITR and statement of total income of filed return for detailed head -wise computation of income as **Annexure_A**.
3. Assessee submit a copies of Bank Statement for the period of 01.04.2021 to 31.03.2022 of the following banks as **Annexure_B**.

SR. NO.	NAME OF BANK	BANK ADDRESS	AC/ NO.
1	KOTAK MAHINDA BANK	PRAHLAD NAGAR	9513140388
2	UNIO BANK OF INDIA	NAVARANGPURA	510101005020459
3	HDFC BANK	SCIENCE CITY	50200009010883
4	UNION BANK OF INDIA	ADALAJ	567604010000052
5	UNION BANK OF INDIA	ADALAJ	567601010050149
6.	Kotak Bank Ltd. Loan A/c.		2560TL0100000096
7.	Kotak Bank Ltd.	Prahladnagar	9513140371



4. In response to the para 4(**Business Purchase**). Assessee submit as under.
- i) Details of month wise purchase as **Annexure _C**.
 - ii) There is no such a policy to execute the purchase agreement. It is made by the mutual consent of the parties.
 - iii) Copy of ledger accounts of the parties from whom major purchases have been made by the assessee during the year under consideration are attached as **Annexure_D**.
 - iv) Assessee has made all payment to the suppliers through the Banking Channel except some minor purchases where made through the cash payment. You can verify the date and mode of payment to suppliers of material from the ledger accounts submitted point no. (iii) as above.
 - v) The amount payable to sundry creditors details submitted in point no. 5(ii) as below contains the outstanding payable to supplier also.
 - vi) Assessee submit Copy of some major parties bill/vouchers related to purchases alongwith some E-Way Bills, LR Copies etc. as **Annexure_E, E1, E2 and E3** for your kind reference and records. If your goodself require further bill then please inform to the assessee.
 - vii) Assessee has submitted the Copies of bank account in para no. 3 as above from which assessee has made payments to supplier of the materials of Rs.74,96,62,231/-
 - viii) Assessee submit details of party with whom purchases made during the year under consideration in the specified format as **Annexure_F**
 - ix) In respect of the transportation for the purchase, assessee submit that the purchase price in case of All the Domestic purchases includes the Transportation/Fright Cost. Therefore, there is no separate cost of transportation in case of domestic purchase. It is also seen from the bills submitted in the point no. (vi) as above. The LR copy in many bills are also attached therein.

In case of import purchase, the cost of transportation from port to assessee's place/delivery place is bared by the assessee. The copies of some transporation bills are attached as **Annexure_G**.

In case of transportation on sales, assessee pay the freight/transportation cost.

- x) In case of TCS on purchase as per point no. x of the notice, assessee submit that the liabilities to collect the TCS is of the Seller of the Materials or goods. The details of parties who have collected/not collected TCS out of Total Purchase of Rs.74,96,62,231/- is submitted in statement of purchases in point no. (viii) as **Annexure_F** as above.

It is observed by your goodself that there is difference of purchases as per 26AS and amount claimed in the return of income. In respect of the same, assessee would like to inform to your goodself that TCS is to be collected by the supplier on sales above Rs. 50.00 Lakhs and supplier turnover in previous years above Rs. 10.00 Crore. Therefore, in each and every case there can not be collection of TCS on Sales. Hence, there is difference of the said amount between that. It could not comparable and there may be always difference in all the cases.



5. Laibilities

- (i) Assessee has shown short term borrowing of Rs.22,92,175/-.The bifurcation of this borrowing has been shown in schedule 2.5 as under:-

Dealer Deposit Rs.1,68,200/-

Employee Deposit Rs.21,23,978/-

In this regard assessee furnish the following details with documentary evidences: -

a) & c) Statement consisting the details of the dealers who have Deposited Rs.1,68,200/- is attached as **Annexure_H**. Assessee company is giving the dealership to the various dealers from whom assessee collect deposit from the dealer and kept as liabilities of the company.

b) & c) Statement consisting the details of the Employee Deposit of Rs. 21,23,978/- is attached as **Annexure_H**. Assessee company is deducting the deposit from the salary as security deposit from the Employee towards any loss/suffer etc. to the company in future by the employee.

d) The dealers deposit was received in earlier years and it is payable to them. The copies of the Ledger account of the dealers deposit are attached as **Annexure_I**.

e) The dears deposit and Employees deposit is payable to them as on 31.3.2022. As and when the closing of dealership as per mutual consent, assessee will pay the same to the dealers. In case of the employee deposit, as and when employee left the Job, assessee will pay the deposit to the employee.

- ii) Assessee has shown other sundry creditors/ payable at Rs.2,90,27,020/-. In this regard Assessee furnish the following documentary evidences.

(a) A statement consisting the details of creditors/trades payable is attached as **Annexure_J**.

(b) Copy of ledger accounts of major Sundry Creditors parties is attached as **Annexure_K**

(c) Copy of some bill/vouchers of expenses to establish that assessee have taken trades on credit as **Annexure_L**. . Copies of Bills of purchased of good are submitted as above point no .4 (iv)

iii) In respect to the other loan and advances have been shown at Rs.37,97,75,379/, assessee submit that it is an advance against the sales/projects from Trade Debtors of the assessee company. In this regard assessee submit the following details and documents.

- a) Assessee submit herewith a statement of Tradr Debtors as Annexure and Copy of ledger account of the parties in the books of accounts for the F.Y. 2021-22 and F.Y. 2022-23 is attached as **Annexure _M**. On perusal of the same, your good self find that the advances received against which the bills was raised in next financial years.
- b) & © It is not loans but it is advance against the sales for materials procurement. No interest is payable on the advance received from the Debtors.
- (d) The copies of Sales Bills of major parties raised in Next F.Y. is attached as **Annexure_N** for your kind reference and records.
- e) The copies of bank statement is submitted in above paras. All the payment towards the advances from the Debtors is received though the banking channel only.
- f) There is no agreement between the parties for the sales.
- g) Statement of Other Loan and Advances (Advanced from the Debtors) of Rs. 379775379/- in specified format is attached as **Annexure_O**.

6. Unsecured loan/ Term Loan (from others)

Assessee has received Unsecured loan of Rs.11,52,13,873/- for A.Y.2022-23, in this regards Assessee submit the following evidences.

A statement of details of unsecured loan parties along with the copies of ledger accounts, confirmation of accounts, copies of ITR and computation of income of the parties mentioned in the statements are attached as **Annexure_ P**.

With reference to the above, assessee submit the details as required by your goodself as under;

1. On perusal of the submission of the assessee, in respect of the list of advances from debtors, your goodself notice that PAN number of debtors are not provided to your goodself and accordingly your goodself required to provide the PAN no of the parties who have made advance payment.

In respect of the same, assessee submit a statement of details of Advance from Debtors mentioning their PAN in the said statement as **Annexure_A**. Assessee would like to inform to your goodself that assessee is providing services in commercial as well as Residential Solar Plant to Industrial Entity and also to retail customer for their residence. Assessee taking the PAN no of commercial entity but not taking the PAN of the residential retails customers. Therefore, assessee has provided the PAN number of commercial entity and not provided the residential entity.

Your goodself also requested to provide the date of the advance in the statement. In respect of the same, assessee submit that advance is receipt is not in one cheque/RTGS/NEFT payment but it is in various dates. Therefore, it is very difficult to mention in statement. However, assessee herewith attached the copies of Ledger A/c. of parties from whom advances received for your kind verification as **Annexure_B** from where your goodself verify the receipt of advance and compare it with the bank statement.

Activate Windows
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2. It is factually **incorrect** to state that assessee has not shown receipt/income on which TDS of Rs. 38,82,832/- deducted by the customer/banks etc. Assessee has offered the gross receipt/sales in Profit and loss account of Rs. 48,02,50,247/- and other income of Rs.12,23,631/-. In respect of the same, assessee herewith submit a statement of Reconciliation of Gross Receipt/Income on which TDS of Rs. 38,82,832/- deducted as per 26AS as **Annexure_C** for your kind reference and records.

On verification of the said statement, your goodself find that there is total gross receipt/income of Rs. 51,35,92,968/- on which TDS of Rs 38,82,832/- deducted by the customers/banks etc.. Out of the said total receipt 33,67,66,569/- is Advance from Customer on which TDS was deducted by the customer on advance payment and which is shown as advance from Customer as on 31.3.2022 (Shown in Annexure_A as above). The balance receipt/income of Rs. 17,68,26,418/- is included and shown by the assessee in credit side of the Audited profit and loss account under head Revenue from Operation of Rs. 48,02,50,247/- and other income of Rs.12,23,631/-. The copy of Audited Profit and loss Account and relevant schedules are attached herewith as **Annecure_D** for your kind reference and records. Thus, assessee has recorded all the receipt shown in 26AS in books of account and offered as receipt/income in respective years.

In respect of the explanation relating to receipt of Rs. 4,19,22,769/- on which TDS deducted, assessee submit that assessee has offered/shown total gross receipt/sales Rs. 48,02,50,247/- and other income of Rs.12,23,631/- in profit and loss account which also includes the amount of Rs. 4,19,22,769/-. There may be some technical mistake in return of income for presentation purpose only. Actually all the receipt/sales/income as per 26AS on which TDS has been deducted by the payer is offered and accounted in the books of account of the assessee. It is verified from the statement of reconciliation of gross receipt/income and profit and loss account are attached herewith.

3.3 Summary of information/evidence collected which proposed to be used against it:-

NIL

3.4 Reasons for inference drawn that no variation is required on this issue

The reply, documentary evidences submitted by the assessee have been examined carefully and found that the assessee is engaged in the business of solar modules, inverters, installation and commissioning of solar power system. The case of the assessee has been selected on the CASS reasons-

- i. The assessee has made substantial purchase from the suppliers who have filed non-business ITR or reflected a substantially lower turnover in ITR,
- ii. High liabilities as compared to low income/receipts,
- iii. large increase in unsecured loans.
- iv. taxable receipts from other sources shown in Schedule TDS2 is higher than the receipts shown in ITR.

(i). The assessee has made substantial purchase from the suppliers who have filed non-business ITR or reflected a substantially lower turnover in ITR.

The assessee has submitted the details of the parties, their PAN, Address and ledger account of the suppliers from who purchases made. The assessee has stated that the payments have already been done to the suppliers through banking channel. In respect of transportation for the purchaser, The assessee has stated that the purchase price in case of all domestic purchase includes the Transportation/Fright cost, there is no separate cost of transportation in case of domestic purchase. This fact has been verified from the bills submitted by the assessee. In case of Import purchase, the cost of transportation from port to assessee's place/delivery place is borne by the assessee. In support of this, copies of transportation bills have by submitted by the assessee.

(ii). High liabilities as compared to low income/receipts.

The assessee has shown short term borrowing of Rs.22,92,175/-. The bifurcation of this borrowing has been shown as under:

Employee deposit : Rs.1,68,200/-

Employee Deposit : Rs.21,23,978/-

In this regard assessee furnished the following details with documentary evidences: -

Statement consisting the details of the dealers who have Deposited Rs.1,68,200/- is attached as Annexure-H.

Assessee company is giving the dealership to the various dealers from whom assessee collect deposit from the dealer and kept as liabilities of the company.

Statement consisting the details of the Employee Deposit of Rs. 21,23,978/- is attached as Annexure-H.

Assessee company is deducting the deposit from the salary as security deposit from the Employee towards any loss/suffer etc. to the company in future by the employee.

The dealers deposit was received in earlier years and it is payable to them. The copies of the Ledger account of the dealers deposit are attached as Annexure-I.

The dealers deposit and Employees deposit is payable to them as on 31.3.2022. As and when the closing of dealership as per mutual consent, assessee will pay the same to the dealers. In case of the employee deposit, as and when employee left the Job, assessee will pay the deposit to the employee.

(iii). Large increase in unsecured loans.

Assessee has shown other sundry creditors/ payable at Rs.2,90,27,020/-. In this regard Assessee furnish the following documentary evidences.

(a) A statement consisting the details of creditors/trades payable.

(b) Copy of ledger accounts of major Sundry Creditors parties.

(c) Copy of some bill/vouchers of expenses to establish that assessee have taken trades on credit.

(d) Copies of Bills of purchase of good are submitted.

In respect to the other loan and advances have been shown at Rs.37,97,75,379/, assessee submit that it is an advance against the sales/projects from Trade Debtors of the assessee company. In this regard assessee submit the following details and documents.

a) Assessee submitted herewith a statement of Trade Debtors and copy of ledger account of the parties in the books of accounts for the F.Y. 2021-22 and F.Y. 2022-23. It is not loans but it is advance against the sales for materials procurement. No interest is payable on the advance received from the Debtors.

(b) The copies of Sales Bills of major parties raised in Next F.Y.

(c) The copies of bank statement. All the payment towards the advances from the Debtors is received though the banking channel only. There is no agreement

between the parties for the sales. Statement of Other Loan and Advances (Advanced from the Debtors) of Rs. 37,97,75,379/-.

Unsecured loan/ Term Loan (from others) - Assessee has received Unsecured loan of Rs.11,52,13,873/- for A.Y.2022-23, in this regard the assessee submitted statement of details of unsecured loan parties along with the copies of ledger accounts, confirmation of accounts, copies of ITR and computation of income of the parties mentioned in the statements.

(iv). Taxable receipts from other sources shown in Schedule TDS2 is higher than the receipts shown in ITR.

Regarding this issue, the assessee submitted that It is factually incorrect to state that assessee has not shown receipt/income on which TDS of Rs. 38,82,832/- deducted by the customer/banks etc. The assessee has offered the gross receipt/sales in Profit and Loss Account of Rs. 48,02,50,247/- and other income of Rs.12,23,631/-. In respect of the same, assessee herewith submitted a statement of reconciliation of Gross Receipt/Income on which TDS of Rs. 38,82,832/- deducted as per 26AS. There is total gross receipt/income of Rs. 51,35,92,968/- on which TDS of Rs 38,82,832/- deducted by the customers/banks etc.. Out of the said total receipt, Rs.33,67,66,569/- is Advance from Customer on which TDS was deducted by the customer on advance payment and which is shown as advance from customer as on 31.3.2022. The balance receipt/income of Rs. 17,68,26,418/- is included and shown by the assessee in credit side of the audited profit and loss account under head Revenue from Operation of Rs. 48,02,50,247/- and other income of Rs.12,23,631/-. The copy of Audited Profit and Loss Account and relevant schedules have been attached by the assessee in support of its version. Thus, assessee has recorded all the receipt shown in 26AS in books of account and offered as receipt/income in respective years. In respect of the explanation relating to receipt of Rs. 4,19,22,769/- on which TDS deducted, assessee submitted that it has offered/shown total gross receipt/sales Rs. 48,02,50,247/- and other income of Rs.12,23,631/- in profit and loss account which also includes the amount of Rs. 4,19,22,769/-. There may be some technical mistake in return of income for presentation purpose only. Actually all the receipt/sales/income as per 26AS on which TDS has been deducted by the payer is offered and accounted in the books of account of the assessee. It is verified from the statement of reconciliation of gross receipt/income and profit and loss account are attached herewith.

4. Conclusion:-

In view of the above discussion, no adverse inference has been drawn and assessment is completed on return Income.

5. Table of variation

S.No.	Description	Amount (in INR)
1	Income as per ITR	71,04,910/-
2	Income as per computed u/s 143(1)(a)	-
3	Variation	Nil
	Total income/loss determined	71,04,910/-

Accordingly, assessed on total income of Rs. 71,04,910/- u/s 143(3) read with section 144B of the Income Tax Act, 1961. Interest charged u/s 234A, 234B, 234C of the Income Tax Act, 1961 as applicable. Computation of income and notice of demand u/s 156 of the Income Tax Act, 1961 are attached.

Assessment Unit
Income Tax Department

Copy to:

Assessee

Assessment Unit
Income Tax Department



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT



To, U R ENERGY (INDIA) PRIVATE LIMITED B-1, 901-906, 9TH FLOOR PALLADIUM,B/H DIVYABHASKAR PRESS CORPORATE ROAD, MAKARBA AHMEDABAD 380015,Gujarat India	
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PAN: AADCV8692D	Date: 26/03/2024	Status: COMPANY	DIN & Notice No: ITBA/AST/S/156/2023- 24/1063421264(1)
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Subject: Notice of demand under section 156 of the Income-Tax Act, 1961

1. This is to give you notice that for the assessment year **2022-23** a sum of **Rs. 0**, details of which are given on the reverse, has been determined to be payable by you.
2. The amount should be paid to the Manager, authorised bank/State Bank of India within 30 days of the service of this notice. A challan is enclosed for the purpose of Payment.
3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one per cent for every month or part of a month from the date commencing after the end of the period aforesaid in accordance with section 220(2).
4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 227, 229 and 232 of the Income-tax Act, 1961.
6. If you intend to appeal against the assessment, you may present an appeal under Part A of Chapter XX of the Income-tax Act, 1961, to the **NATIONAL FACELESS APPEAL CENTRE (NFAC)** within thirty days of the receipt of this notice, in Form No. 35, duly stamped and verified as laid down in that form.

Yours faithfully,

**Assessment Unit
Income Tax Department**

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.

Digitally signed by
ASSESSMENT UNIT, INCOME
TAX DEPARTMENT
Date: 26-03-2024 23:12:37 IST



Gujarat Commercial Tax

Form-4(B)

See Rule 5

CAHALLAN(CENTRAL SALES TAX ACT, 1956).

0040 Sales Tax - Taxes Under Central Sales Tax Act.

Challan identification No: 57000290593004010122024366

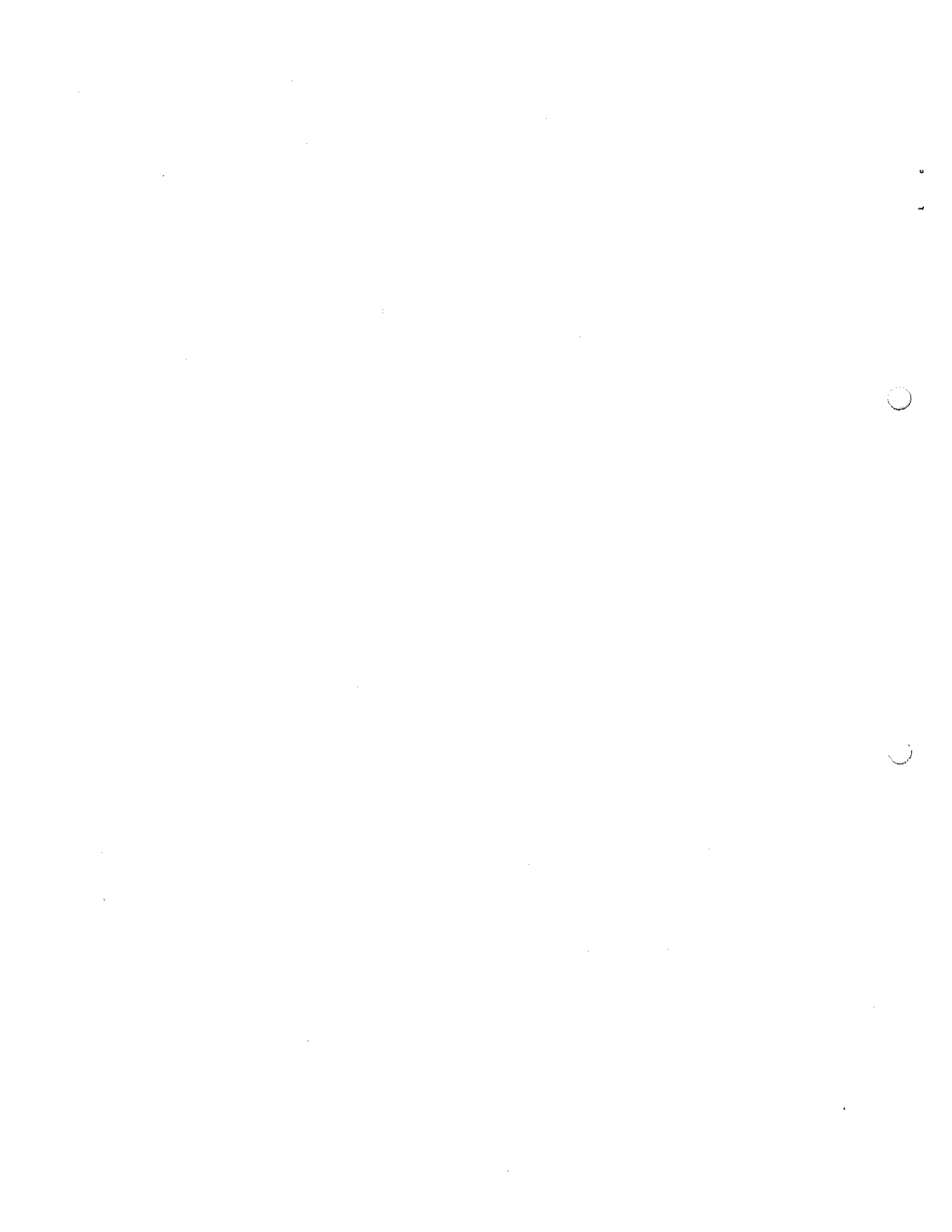
Payable at Treasury/Sub Treasury Name: Gandhinagar Treasury Office

Bank Branch Name and Code: Union Bank of India

Tax Reference Number: 20048191

Paid on Behalf of

Payee Name:	U R ENERGY INDIA PRIVATE LIMITED		
Office Name:	Ghatak 5 (ABD)		
Address:	206, SHANTI ARCADE, NARANPURA, NR AKASH III 132FT RINGROAD, AHMEDABAD, GUJARAT 380013		
Registration No:	24572904945		
From Date:	01/04/2016	To Date :	31/03/2017
Purpose of Payment	Head of Account	Amount	
Amount of Tax	0040-00-101-01	16596	
Interest	0040-00-101-01	10623	
Penalty	0040-00-101-01	3319	
Total Paid Amount			30538
Rupees in Words:	Thirty Thousand Five Hundred and Thirty-Eight Rupee only		
Payment Date:	10/12/2020		



[FORM VIII(B)]

[See Rule 9a of the central Sales Tax (Gujarat) Rules, 1970]

FINAL NOTICE OF ASSESSMENT UNDER THE CENTRAL SALES TAX ACT, 1956

To,

U R ENERGY INDIA PRIVATE LIMITED

Of 206, SHANTI ARCADE, 0, NR AKASH III 132FT
RINGROAD, NARANPURA, AHMADABAD, AHMADABAD
CITY, AHMEDABAD-380013

RC No. 24572904945

*In Continuation of the notice in form 6B served on you on the - day of - 20-

1 * With reference to your petition/appeal/revision, dated the - day of - 20- before Assistant Commissioner of sales Tax/Additional Commissioner of Sales Tax/Commissioner of Sales Tax/Sales Tribunal.

(i) The amount of tax payable by you for the Period from 01/04/2016 to 31/03/2017 has been finally assessed at Rs. 65225 as shown in the table below:

(ii) The Penalty payable by you u/s - of the Gujarat Value Added Tax Gujarat Value Added Tax Act default in paying tax upto the - has been determined at Rs. -

(iii) A Penalty of Rs. - has also been imposed on you under subsection - of section - of the - Act read with [Section 9(2) of the Central Sales Tax Act, 1956.

(iv) A Penalty of Rs. - has also been levied on you under section 10A of the Central Sales Tax Act, 1956.

(v) Total amount of tax and Penalty is Rs. 68544

2 The total amount of tax paid by you already is Rs. 7682 in words - only that is Rs. - in excess of the due.

* A refund order is enclosed. You should apply to - for the refund of this sum.

3 You are hereby directed to pay the sum of Rs. 30538 (Rupees three zero five three eight) into the government treasury at ahmedabad on or before 20/11/2020 (date) or within 35 days of the date of service of this notice whichever is later and to produce the receipt in proof of payment before the undersigned not later than 5 days from the date of payment as aforesaid, failing which the said sum together with further penalty as specified in para 3 below will be recovered from you as an arrear of land revenue.

4 If you do not pay the amount, the tax shown as due on or before the date specified above you will be liable under [sub section (5) of Section 45 of the Gujarat Sales Tax Act, 1969] read with [Section 9(2)] of the Central Sales Tax Act, 1956 to pay a penalty at the rates specified therein for the period commencing from the date of the assessment order/the order in appeal/revision against an order of assessment or appeal during which the said amount remains unpaid.

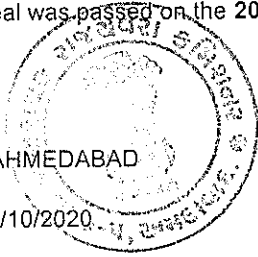
5 Any appeal against the assessment/first appeal order must be presented to the dc appeal 1 , [under Section 65 of the Gujarat Sales Tax Act, 1969 in the manner prescribed by the Gujarat Sales Tax Rules, 1970] read with section 9(2) of the Central

Sales Tax Act, 1956 within 60 days from the passing of the order of the assessment/first appeal. The order of assessment/first appeal was passed on the 20th October 2020

Seal :

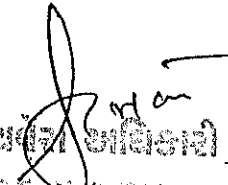
Place : AHMEDABAD

Date : 20/10/2020



Signature :

Designation :


અમદાવાદ સેલ-૧ (૧)
સેલ-૧, અમદાવાદ.

* Strike out whichever is not required

[FORM VIII(B)]

[See Rule 9a of the central Sales Tax (Gujarat) Rules, 1970]

FINAL NOTICE OF ASSESSMENT UNDER THE CENTRAL SALES TAX ACT, 1956

To,

U R ENERGY INDIA PRIVATE LIMITED

Of 206,SHANTI ARCADE,0,NR AKASH III 132FT
RINGROAD,NARANPURA,AHMADABAD,AHMADABAD
CITY,AHMEDABAD-380013

RC No. 24572904945

*In Continuation of the notice in form 6B served on you on the - day of - 20-

1 * With reference to your petition/appeal/revision, dated the - day of - 20- before Assistant Commissioner of sales Tax/Additional Commissioner of Sales Tax/Commissioner of Sales Tax/Sales Tribunal.

(i) The amount of tax payable by you for the Period from 01/04/2016 to 31/03/2017 has been finally assessed at Rs. 65225 as shown in the table below:

(ii); The Penalty payable by you u/s - of the Gujarat Value Added Tax Gujarat Value Added Tax Act default in paying tax upto the - has been determined at Rs. -

(iii) A Penalty of Rs. - has also been imposed on you under subsection - of section - of the - Act read with [Section 9(2) of the Central Sales Tax Act, 1956.

(iv) A Penalty of Rs. - has also been levied on you under section 10A of the Central Sales Tax Act, 1956.

(v) Total amount of tax and Penalty is Rs. 68544

2 The total amount of tax paid by you already is Rs. 7682 in words - only that is Rs. - in excess of the due.

* A refund order is enclosed. You should apply to - for the refund of this sum.

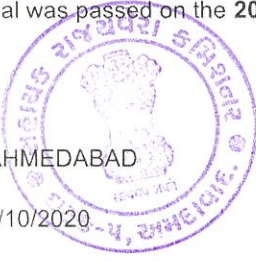
3 You are hereby directed to pay the sum of Rs. 30538 (Rupees three zero five three eight) into the government treasury at ahmedabad on or before 20/11/2020 (date) or within 35 days of the date of service of this notice whichever is later and to produce the receipt in proof of payment before the undersigned not later than 5 days from the date of payment as aforesaid, failing which the said sum together with further penalty as specified in para 3 below will be recovered from you as an arrear of land revenue.

4 If you do not pay the amount, the tax shown as due on or before the date specified above you will be liable under [sub section (5) of Section 45 of the Gujarat Sales Tax Act, 1969] read with [Section 9(2)] of the Central Sales Tax Act, 1956 to pay a penalty at the rates specified therein for the period commencing from the date of the assessment order/the order in appeal/revision against an order of assessment or appeal during which the said amount remains unpaid.

5 Any appeal against the assessment/first appeal order must be presented to the dc appeal 1 , [under Section 65 of the Gujarat Sales Tax Act, 1969 in the manner prescribed by the Gujarat Sales Tax Rules, 1970] read with section 9(2) of the Central

Sales Tax Act, 1956 within 60 days from the passing of the order of the assessment/first appeal. The order of assessment/first appeal was passed on the **20th october 2020**

Seal :



Place : AHMEDABAD

Date :20/10/2020

Signature :

Designation :


રાજ્યના અધિકારી (૧)
ઘટક-૫, અમદાવાદ.

* Strike out whichever is not required

FORM-304

[See sub-rule (2) of 29, sub-rule (2) of rule 31 and sub-rule(2) of 32]

Assessment Order

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

Name of the Dealer :	U R ENERGY INDIA PRIVATE LIMITED
RC No. :	24072904945
Address :	206,SHANTI ARCADE,0,NR AKASH III 132FT RINGROAD,NARANPURA,AHMADABAD,AHMEDABAD-380013
Assessment Year :	2020-2021
Period of assessment :	01/04/2016 - 31/03/2017
Date of service of notice in form :	20/10/2020

PART I

Turnover of sales and purchases	(Rupees)			
	Sales		Purchases	
	As per Return	As per Assessment	As per Return	As per Assessment
01. Total turnover	290083530	290083530	227134063	227134063
02.1 Exempted from tax under section 5(1)				
02.2 Exempted from tax under section 5(2)				
02.3 Branch transfer or consignment to and from outside the state				
(a) of the goods manufactured				
(b) other than (a) above				
02.4 Purchases not qualifying for tax credit as per section 11(8) read with Section. 11(5)			293955	293955
02.5 Reduction as per item 37 of annexure-III	99120457	99120457	157739036	157739036
02.6 Charges towards labour,service and other charges referred to in sub-clause (c) of clause (30) of section 2	29045786	29045786		
Total of (02.1) to (02.6)	128166243	128166243	158077841	158077841
03. Net Taxable Turnover (01-02)	161917287	161917287	69056222	69056222

PART II

Output Tax						
As per Return						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
4	4 %	ITM04	154206934	6168266	1542087	161917287
TOTAL			154206934	6168266	1542087	161917287
04.1 Total Output Tax						7710353
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0
Tax Liability(04.1+04.2)						7710353

As per Assessment						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
4	Others	99999	154206934	6168266	1542087	161917287
TOTAL			154206934	6168266	1542087	161917287
04.1 Total Output Tax						7710353
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0

PART III

Input tax		
Description	Value of goods (Rupees)	
	As per Return	As per Assessment
05. Purchase of capital goods from registered dealers	0	0
06. Purchases of taxable goods other than capital goods from registered dealers	69056222	69056222
07. Purchases of taxable goods from a person other than registered dealer	0	0
Total	69056222	69056222

Calculation of Input Tax - As per Return					
Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	4 %	ITM04	68375339	2604792	651219
12.5	12.5 %	ITM16	680883	74009	14802
Total(Col.5+Col.6)					3344822
Total Tax Payable on Purchase of taxable goods under section 9					0
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act,2001 (Guj.22 of 2001)					0
Total(Input Tax Credit)					3344822

Calculation of Input Tax - As per Assessment					
Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	Others	99999	68375339	2604792	651219
12.5	Others	99999	680883	74009	14802
Total(Col.5+Col.6)					3344822
Total Tax Payable on Purchase of taxable goods under section 9					0
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act,2001 (Guj.22 of 2001)					0
08. Total(Input Tax Credit)					3344822

PART IV

Tax credit		
Description	Admissible tax credit(Rupees)	
	As per Return	As per Assessment
09. Tax credit brought forward from previous tax period	1750	1750
10. Tax credit as per 08	3344822	3344822
Total (09 + 10)	3346572	3346572
Adjustment of tax on purchase as per Annexure II	481	505
11. Gross tax credit	3346091	3346067
12. Reduction in Tax Credit		
12.1 Under section 11(3)(b)(i) (other than 12.2 below)		
12.2 Under section 11(3)(b)(ii) (of the goods manufactured) (as per illustration given in the instructions)		
12.3 Under section 11(3)(b)(iii) (of fuels used for manufacture of goods)		
12.4 Under section 11(5) (for use in manufacture of goods exempted from tax under sections 5(1) and 5(2))		

12.5 Other reason	4206	4206
Total: [12.1 + 12.2 + 12.3 + 12.4 +12.5]	4206	4206
13. Net tax credit admissible (11 - 12)	3341885	3341861

PART V

Net tax payable

Description	(Rupees)	
	As per Return	As per Assessment
14. The amount of tax payable as per 04.1	7710353	7710353
15. Tax payable on the purchases of taxable goods under section 9 as per 04.2	0	
16. Total tax	7710353	7710353
17. Less :		
17.1 Adjustment of tax on sale as per Annexure I	6400	6400
17.2 Remission under section 41	0	
17.3 Credit u/s 57B(9) of the amount of tax deducted at source(enclose Form-41)	0	
17.4 Adjustment of the amount deposited under section 22	0	
17.5 Net tax credit as per 13	3341885	3341861
Total	3348285	3348261
18. Net tax payable (16-17)	4362068	4362085
19. Excess amount of tax credit (18-17)	0	0
20. Amount of tax credit adjusted against CST	40964	40947
21. Excess Amount of tax credit claimed as refund	0	0
22. Amount of tax credit carried forward to the next tax period[19-(20+21)]	0	0

PART VI

Payment of tax

Description	(Rupees)	
	As per Return	As per Assessment
23. Amount payable		
23.1 Amount of tax payable as per 19	4362068	4403032
23.2 Amount of interest	201727	201727
23.3 Amount of penalty	2000	2000
Total	4565795	4606759
24. Amount paid	4606759	4606759
25. Amount outstanding		0
26. Excess amount payable		0
26.1 Refund already given		0
26.2 Excess amount of refund adjusted against CST		0
26.3 Interest on Refund		0
26.4 Net Refund Payable (Refund + Interest)		0

Annexure I

Adjustment in sale	(Rupees)			
	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
27. sub-section (1) of section 8				
27.1 Sub-clause (a) (sale cancelled)				

27.2 Sub-clause (b) (alteration in consideration of sale)				
27.3 Sub-clause (c) (goods returned)			144900	144900
28. sub-rule(7) of rule17 (pertains to transactions through commission agent)				
Total :	0		144900	
29. Net of sale			144900	

Annexure II		(Rupees)			
Adjustment in purchase	Increase		Decrease		
	As per Return	As per Assessment	As per Return	As per Assessment	
	30. on account of credit note/debit note			10106	10106
31. on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2					
Total :	0		10106		
32. Net of purchase			10106		

Annexure III		(Rupees)			
Reduction	Sales		Purchases		
	As per Return	As per Assessment	As per Return	As per Assessment	
	33. Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)	97439680	97439680		
34. In the course of export/import out of country			135675299	135675299	
35. Sales/purchases as specified in the sub-section (3) of section 5 of the Central Act			20638596	20638596	
36. In the course of interstate trade and commerce other than branch transfer or consignment	1680777	1680777	1425141	1425141	
37. Total :	99120457	99120457	157739036	157739036	

Remarks

In response to 302, Shri Tejas Mehta remained present for audit assessment of 2016-17. The dealer is reseller of solar panel and inverter. Total Sales of the dealer is Rs. 290083530/-. Interstate sales is Rs. 1680777/-. High seas sales is Rs. 97439680/-. Labour sales is Rs. 29045786/-. Taxable sales is Rs. 161917287/-. Total output tax is Rs. 7710346/-. Total purchase is Rs. 227134063/-. Taxable purchase is Rs. 69056222/-. Input tax is Rs. 3344822/-. Tax credit of Rs. 1750/- is brought forward from the previous year. Rs. 4206/- is reduced due to interstate sales. Tax on purchase return is Rs. 505/-. Net tax credit is Rs. 3341861/-. Tax on Sales return is Rs. 6400/-. Tax credit worth Rs. 40947/- is adjusted against CST. Net payable is Rs. 4403032/-. Interest on late payment and penalty are Rs. 201727/- and Rs. 2000/- respectively. Total payable is Rs. 4606759/-. The dealer has paid the same during the year. Hence, total demand after audit assessment is nil.

Signature :

Date :

Place :

Seal :

સહી
રાજ્યવેરા અધિકારી (૭)
ઘટક-૫, અમદાવાદ.



20/10/2020

— ખરી વજા —
રાજ્યવેરા અધિકારી (૭)
ઘટક-૫, અમદાવાદ.

FORM-VII(B)**[See Rule 9A]****Assessment Order**(under section **32/34/35** of Gujarat Value Added Tax Act, 2003)

Name of the Dealer :	U R ENERGY INDIA PRIVATE LIMITED
RC No. :	24572904945
Address :	206,NR AKASH III 132FT RINGROAD,U R ENERGY INDIA PRIVATE LIMITED,NARANPURA,AHMADABAD,AHMEDABAD-380013
Assessment Year :	2020-2021
Period of assessment :	01/04/2016 - 31/03/2017
Date of service of notice in form :	20/10/2020

PART I

Payment Particulars:	(Rupees)	
	As per Return	As per Assessment
Description		
01. Gross Turnover Of Sales		290083530
Deduct :		
I. Turnover of Sales within the State		190963073
II. Turnover of Sales of goods outside the State		
III. Sales of goods in the course of export out of or import into India		97439680
IV. Turnover of Inter-State Sales of goods covered by Schedule-1 or fully Tax exempted u/s 5(2) of gujarat VAT Act,2003		
V. Turnover of Inter-State on which tax is not leviabale under section 9(1)		
VI. Sales to Special Economic Zone under section 8(6)		
02. Balance: Inter-State sales on which tax is leviabale in Gujarat State		1680777
Deduct :		
I. Cost of Freight, Delivery or installation, if separately charged		800
II. Value of goods returned within six months under section 8A(1)(b)		276420
III. Turnover of Inter-State sales on which no tax is payable		
IV. Turnover of Inter-State sales under section 6(2)		
V. Turnover of sales made under section 6(3)		
VI. Sales of Special Economic Zone under section 8(6)		
03. Total taxable Inter-State sales		1403557
Deduct : Deduction under section 8A (1)(a)		65225
04. Net taxable inter-State Sales		1338332

PART II

Calculation of Central Sales Tax

01. Sales Taxable under Section 8(1)

As per Return

Sr No.	Tax Rate	Sales Turnover	Tax
Total		0	0

As per Assessment

Sr No.	Tax Rate	Sales Turnover	Tax
1	2	56369	1127
2	5	571264	28563
3	5	710699	35535
Total		1338332	65225

02. Sales Taxable under section 8(2)/8(2A)

As per Return

Sr No.	Tax Rate	Sales Turnover	Tax
Total		0	0

As per Assessment

Sr No.	Tax Rate	Sales Turnover	Tax
Total		0	0

PART III

Adjustment In Sales	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
I. Sale cancelled				
II. Alteration in consideration of sale				
III. Goods Returned				
IV. Total of Adjustment				
V. Net of sale				
V. Adjustment in tax on sale				

PART IV

Description	(Rupees)	
	As per Return	As per Assessment
05. Value of goods transferred under section 6A(1)		

06. Amount of Forms for the period**As per Return**

Sr No.	Form Type	Total Form used	Value of goods
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As per Assessment

Sr No.	Form Type	Total Form used	Value of goods
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07. Total Amount payable as**(Rupees)**

Description	As per Return	As per Assessment
I. C.S.T.		65225
II. Interest		10623
III. Penalty		3319
IV. Total		79167
08. Less		
I. Adjustment of tax on sale as per annexure(+/-)		0
II. Remission under section 9(2) read with sub-rule of rule 18B of Gujarat Value Added Tax Rules,2006		0
III. Excess amount of tax credit remained unadjusted under Gujarat Value Added Tax Act,2003		40947
IV. Less Total		40947
09. Net tax payable		38220
10. Net tax paid		7682
11. Net Outstanding Demand		30538
12. Interest on Refund		0
13. Net Outstanding Refund (Refund + Interest)		0

14. Challan**As per Return**

Sr No.	Challan No.	Date of Submission	Date of payment	Amount of Payment
Total				0

As per Assessment

Sr No.	Challan No.	Date of Submission	Date of payment	Amount of Payment
Total				0

15. Calculation of deferment benefits (To be filled in by a dealer to whom deferments benefits have been granted)

Description	As per Return	As per Assessment
I. Eligibility Certificate No.		
II. Eligibility Certificate Date of issue		

III. Exemption Certificate No.		
IV. Exemption Certificate Date of issue		
V. Period of validity of the certificate From		
VI. Period of validity of the certificate To		
VII. Total ceiling, if any, Subject to which tax benefits are granted		
16. Status of deferment		
I. Opening balance of ceiling at the beginning of the period for which the return is filed		
II. Less: Total tax deferred for the period covered by this return		
III. Closing balance of ceiling at end of the period for which return is filed		

Remarks

In response to 6B, Shri Tejas Mehta remained present for audit assessment of 2016-17. The dealer is reseller of solar panel and inverter. Total Sales of the dealer is Rs. 290083530/-. Local Sales and High seas Sales are Rs. 190963073/- and Rs. 97439680/- respectively. Sales return is RS. 276420/-. Interstate sales is Rs. 1403557/-. The dealer has submitted C forms worth Rs. 57496/-. CST payable at 2% is Rs. 1127/-. CST payable @ 5% is Rs. 64098/-. Total CST payable is Rs. 65225/-. Rs. 40947/- is adjusted against tax credit of VAT. The dealer has paid Rs. 7682/- during the year. Net payable is Rs. 16596/-. Interest charged and penalty levied are Rs. 10623/- and Rs. 3319/- respectively. Total demand after audit assessment is Rs. 30538/-.

Signature :

Date :

29/10/2020
 રાજયવેરા અધિકારી (૭)
 ઘટક-૫, અમદાવાદ.

Place :

Seal :



— જરી નક્ક —
 રાજયવેરા અધિકારી (૭)
 ઘટક-૫, અમદાવાદ.

Received
4/2/21

12896
27/01/2021
B.P.M.

Form 305

(See Rule 27)

Notice For Amount Assessed

To

U R ENERGY INDIA PRIVATE LIMITED 206, NR AKASH III 132FT
RINGROAD, NARANPURA, AHMADABAD, AHMEDABAD-380013

Office Address :

Ghatak 5 (ABD),
B-11,
MULTI STOREYED BUILDING,
LALDARWAJA, AHMEDABAD,
Phone No : 079-25503346
E-mail Id : ac005-ct@gujarat.gov.in

Registration Certificate No. **24072904945**

Dated **01/07/2002**

Lump sum Permit No. -----

Dated -----

The Dealer/ person has not paid tax/ Interest/ Penalty due from him as per order passed under section or the order passed in First/Second Appeal/Revision application, under sub-section 2 of section 34 of the Act is as under.

Date of Order : **13/01/2021** Period From : **01/04/2017** To : **30/06/2017**

Details	Payable Tax Amount Rs	Amount Paid Rs	Balance Due Rs
1. Assessed Tax	3707661.0	3672427.0	35234.00
2. Interest U/s	387043.0	364846.0	22197.00
3. Penalty U/s.	40000.0	40000.0	0.00
Total	4134704.00	4077273.00	57431.00

Less Refund adj. Order No.

Dated

Rs. 0

Net Amount payable.

**FIFTY-SEVEN THOUSAND FOUR HUNDRED AND
THIRTY-ONE RUPEE ONLY**

Rs. 57431

1 The sum of Rs. **57431** shall be paid into the Government Treasury at **AHMEDABAD** within 30 days from the service of this notice.

2 The receipted challan shall be produced before me within **30** days.

3 Interest at the rate of 18% per annum shall be charged on late payment of dues.

4 An Appeal may be filed within 60 days from the date of receipt of the Order to **DC APL1 AHMEDABAD** (Write the name of authority)



27/1/21
9218111

FORM-304

[See sub-rule (2) of 29, sub-rule (2) of rule 31 and sub-rule(2) of 32]

Assessment Order

(under section 32/34/35 of Gujarat Value Added Tax Act, 2003)

12896
27/07/2021

APAD

Name of the Dealer :	U R ENERGY INDIA PRIVATE LIMITED
RC No. :	24072904945
Address :	206,SHANTI ARCADE,0,NR AKASH III 132FT RINGROAD,NARANPURA,AHMADABAD,AHMEDABAD-380013
Assessment Year :	2020-2021
Period of assessment :	01/04/2017 - 30/06/2017
Date of service of notice in form :	13/01/2021

PART I

Description	Turnover of sales and purchases				(Rupees)			
	Sales		Purchases		Sales		Purchases	
	As per Return	As per Assessment	As per Return	As per Assessment	As per Return	As per Assessment	As per Return	As per Assessment
01. Total turnover		139871130		98151627				
02.1 Exempted from tax under section 5(1)		0		28014284				
02.2 Exempted from tax under section 5(2)		0		0				
02.3 Branch transfer or consignment to and from outside the state		0		0				
(a) of the goods manufactured		0						
(b) other than (a) above		0		0				
02.4 Purchases not qualifying for tax credit as per section 11(8) read with Section. 11(5)				407413				
02.5 Reduction as per item 37 of annexure-III		0		27315111				
02.6 Charges towards labour,service and other charges referred to in sub-clause (c) of clause (30) of section 2		9463838						
Total of (02.1) to (02.6)		9463838		55736808				
03. Net Taxable Turnover (01-02)		130407292		42414819				

PART II

Output Tax						
As per Return						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax

As per Assessment						
Rate of tax	Commodity Name	Commodity Code	Turnover excluding tax	Tax payable	Additional tax	Total Turnover including tax
4	Others	99999	124197421	4967897	1241974	130407292
TOTAL			124197421	4967897	1241974	130407292
04.1 Total Output Tax						6209871
04.2 Total Tax Payable on Purchase of taxable goods under section 9						0
Tax Liability(04.1+04.2)						6209871

PART III

Input tax		
Description	Value of goods (Rupees)	
	As per Return	As per Assessment
05. Purchase of capital goods from registered dealers		0
06. Purchases of taxable goods other than capital goods from registered dealers		42414819
07. Purchases of taxable goods from a person other than registered dealer		0
Total		42414819

Calculation of Input Tax - As per Return			
Commodity	Turnover of	Tax charged in	

Total (Input Tax Credit)		
--------------------------	--	--

Calculation of Input Tax - As per Assessment

Rate of tax	Commodity Name	Commodity Code	Turnover of purchase	Tax charged in respect of item 7 & 8	Additional tax
4	Others	99999	37704252	1508170	377043
12.5	Others	99999	2456830	307104	61421
Total (Col.5+Col.6)					2253737
Total Tax Payable on Purchase of taxable goods under section 9					0
Tax paid under the Gujarat Tax on entry of specified goods into Local Areas Act,2001 (Guj.22 of 2001)					0
08. Total(Input Tax Credit)					2253737

PART IV

Tax credit

Description	Admissible tax credit(Rupees)	
	As per Return	As per Assessment
09. Tax credit brought forward from previous tax period		0
10. Tax credit as per 08		2253737
Total (09 + 10)		2253737
Adjustment of tax on purchase as per Annexure II		0
11. Gross tax credit		2253737
12. Reduction in Tax Credit		
12.1 Under section 11(3)(b)(i) (other than 12.2 below)		0
12.2 Under section 11(3)(b)(ii) (of the goods manufactured) (as per illustration given in the instructions)		0
12.3 Under section 11(3)(b)(iii) (of fuels used for manufacture of goods)		0
12.4 Under section 11(5) (for use in manufacture of goods exempted from tax under sections 5(1) and 5(2))		0
12.5 Other reason		35403
Total: [12.1 + 12.2 + 12.3 + 12.4 +12.5]		35403
13. Net tax credit admissible (11 - 12)		2218334

PART V

Net tax payable

Description	(Rupees)	
	As per Return	As per Assessment
14. The amount of tax payable as per 04.1		6209871
15. Tax payable on the purchases of taxable goods under section 9 as per 04.2		0
16. Total tax		6209871
17. Less :		
17.1 Adjustment of tax on sale as per Annexure I		283876
17.2 Remission under section 41		0
17.3 Credit u/s 57B(9) of the amount of tax deducted at source(enclose Form-41)		0
17.4 Adjustment of the amount deposited under section 22		0
17.5 Net tax credit as per 13		2218334
Total		2502210
18. Net tax payable (16-17)		3707661
19. Excess amount of tax credit (18-17)		0
20. Amount of tax credit adjusted against CST		0
21. Excess Amount of tax credit claimed as refund		0
22. Amount of tax credit carried forward to the next tax period[19-(20+21)]		0

PART VI

Payment of tax

Description	(Rupees)	
	As per Return	As per

23. Amount payable		
23.1 Amount of tax payable as per 19		3707661
23.2 Amount of interest		387043
23.3 Amount of penalty		40000
Total		4134704
24. Amount paid		4077273
25. Amount outstanding		57431
26. Excess amount payable		0
26.1 Refund already given		0
26.2 Excess amount of refund adjusted against CST		0
26.3 Interest on Refund		0
26.4 Net Refund Payable (Refund + Interest)		0

Annexure I	(Rupees)			
	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
Adjustment in sale				
27. sub-section (1) of section 8				
27.1 Sub-clause (a) (sale cancelled)				
27.2 Sub-clause (b) (alteration in consideration of sale)				
27.3 Sub-clause (c) (goods returned)				
28. sub-rule(7) of rule17 (pertains to transactions through commission agent)				
Total :-				
29. Net of sale				

Annexure II	(Rupees)			
	Increase		Decrease	
	As per Return	As per Assessment	As per Return	As per Assessment
Adjustment in purchase				
30. on account of credit note/debit note				
31. on account of goods on which right to use such goods is transferred as defined under sub-clause (d) of clause (23) of section 2				
Total :				
32. Net of purchase				

Annexure III	(Rupees)			
	Sales		Purchases	
	As per Return	As per Assessment	As per Return	As per Assessment
Reduction				
33. Sales/purchases as specified in sub-section (2) of section 5 of the Central Act. (By way of transfer of documents of title)				
34. In the course of export/import out of country				
35. Sales/purchases as specified in the sub-section (3) of section 5 of the Central Act				
36. In the course of interstate trade and commerce other than branch transfer or consignment				
37. Total :				

Remarks

નમુનો ૩૦૨ની નોટીસના અનુસંધાને વેપારી વતી પેઢીના સલાહકરશ્રી તેજશભાઈ મહેતા વર્ષ ૨૦૧૭/૧૮ની ઓડીટ આકારણી માટે હિસાબી સાહિત્ય સાથે હાજર થયા. કુલ વેચાણો રૂ. ૧૩૯૯૭૧૩૦/- ના નક્કી કરેલ છે. તે પૈકી રૂ. ૯૪૬૩૯૩૮/-નાં લેખરનાં વેચાણો હોઇ બાદ આપેલ છે. નેટ વેરાપાત્ર વેચાણ રૂ. ૧૩૦૪૦૭૨૯૨/- છે. તેના ઉપર જે તે દરે વેરો રૂ. ૬૨૦૯૯૭૧/- આકારેલ છે. કુલ ખરીદી રૂ. ૯૮૧૫૧૬૨૭/-ની નક્કી કરેલી છે. તે પૈકી રૂ. ૨૮૦૧૪૨૮૪/-નાં માફી માલ હોય તેવી ખરીદી તથા રૂ. ૨૭૩૧૫૧૧/-ની આંતરરાજ્ય ખરીદી તથા રૂ. ૪૦૭૪૧૩/- ની લેખર મજૂરીની ખરીદી હોય જે બાદ આપેલ છે. નેટ વેરાપાત્ર ખરીદી રૂ. ૪૨૪૧૪૮૧૯/- છે. તેમા અગાઉનાં વર્ષની ૨૦૧૬-૧૭ની વેરાશાખ શુન્ય છે. વેપારીશ્રીની ચાલુ વર્ષની રૂ. ૨૨૫૩૭૩૭/-ની વેરાશાખ આપવાની થાય છે. જે પૈકી રૂ. ૩૫૪૦૩/-ની અન્ય કારણોસરની વેરાશાખ ઘટાડતા કુલ મળવાપાત્ર વેરાશાખ રૂ. ૨૨૧૮૩૩૪/- આપવાની થાય જેમા એનેક્સર-૧ મુજબ વેચાણ માલ પરતનો વેરો રૂ. ૨૮૩૯૭૬/-નો ઉમેરો કરતા કુલ નેટ વેરાશાખ રૂ. ૨૫૦૨૨૧૦/- આપવાપાત્ર થાય છે વેપારીશ્રીનો નેટ ભરવાપાત્ર વેરો રૂ. ૬૨૦૯૯૭૧/- થાય છે. તેની સામે જેમા વેરાશાખ રૂ. ૨૫૦૨૨૧૦/- મજરે આપતા ભરવાપાત્ર વેરો રૂ. ૩૭૦૭૬૬૧/- રહે છે જેમા વ્યાજ રૂ. ૩૬૪૮૪૬/- અને કલમ ૨૯(૫) અન્વયે દંડ રૂ. ૪૦૦૦૦/- ઉમેરતા ચોખ્ખો ભરવાપાત્ર વેરો કુલ રૂ. ૪૧૧૨૫૦૭/- બાકી રહે છે જેની સામે વેપારીશ્રીએ પત્રકે ભરેલ વરો રૂ. ૪૦૭૭૨૭૩/- બાદ કરતા ભરવાપાત્ર વેરો રૂ. ૩૫૨૩૪/- રહે જેમા ૪૨ મહિનાનું ૧૮% લેખે વ્યાજ રૂ. ૨૨૧૬૭/- ઉમેરતા ચોખ્ખો કુલ ભરવાપાત્ર વેરો રૂ. ૫૭૪૩૧/- બાકી રહે છે જેની માંગણાની સુચના કાઢી વેપારીશ્રીને જાણ કરવી.

Signature: _____ Place: _____
Date: _____ Seal: _____

Office of : Assistant Commissioner
Jurisdiction : Ghatak 5 (Ahmedabad):Range - 2:Division - 1:Gujarat, State/UT : Gujarat

Reference No. : ZD2412230368698

Date : 15/12/2023

To

GSTIN/ID : 24AADCV8692D1Z4

Name : U R ENERGY (INDIA) PRIVATE LIMITED

Address : B/1, 901 TO 906, 9TH FLOOR, PALLADIUM, CORPORATE ROAD, Ahmedabad, Ahmedabad, Gujarat, 380051

Tax period : JUL 2017 - MAR 2018

F.Y. : 2017-2018

SCN/Statement Reference No. : ZD2409230586073

Date : 29/09/2023

Act/ Rules Provisions :
SEC 73 RULE 141(1)

Order for dropping the proceedings under section 73/74

With reference to the above referred show cause notice issued to you for representing your case against the reasons stated in the Annexure attached thereto and on the basis of information available on record, the proceedings are hereby dropped for the reasons and other details stated in the Annexure attached herewith.

Signature

Name : PRAVINKUMAR MANABHAI

Designation : DAMOR

Jurisdiction : Assistant Commissioner
Ghatak 5 (Ahmedabad):Range -
2:Division - 1:Gujarat

Order

Office of : Assistant Commissioner
Jurisdiction : Ghatak 5 (Ahmedabad):Range - 2:Division - 1:Gujarat, State/UT : Gujarat

Reference No. : ZD240424054441R

Date : 22/04/2024

To

GSTIN/ID : 24AADCV8692D1Z4

Name : U R ENERGY (INDIA) PRIVATE LIMITED

Address : B/1, 901 TO 906, 9TH FLOOR, PALLADIUM, CORPORATE ROAD, Ahmedabad, Ahmedabad, Gujarat, 380051

Tax period : APR 2018 - MAR 2019

F.Y. : 2018-2019

SCN/Statement Reference No. : ZD2412231056090

Date : 29/12/2023

Act/ Rules Provisions :
SEC 73 RULE 142

Order for dropping the proceedings under section 73/74

With reference to the above referred show cause notice issued to you for representing your case against the reasons stated in the Annexure attached thereto and on the basis of information available on record, the proceedings are hereby dropped for the reasons and other details stated in the Annexure attached herewith.

Signature

Name : PRAVINKUMAR MANABHAI

Designation : DAMOR

Jurisdiction : Assistant Commissioner
Ghatak 5 (Ahmedabad):Range -
2:Division - 1:Gujarat

Order

Signature Not Verified

Digitally signed by
PRAVINKUMAR DAMOR
Date: 2024.04.22
17:27:20 IST