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 [Shivaraj](#) (Accountant)  24 January 2020

Dear GST NUMBER

As you are aware, Rule 36(4) of the CGST Rules 2017 notified w.e.f. 09.10.2019, restricts availment of credit to 120% of the eligible credit based on invoices/debit notes uploaded by the supplier in their GSTR-1s. From 1st January 2020, the eligibility has got reduced to 110% of such eligible credit.

2. Records indicate that in your GSTR-3B return for Dec-2019 you have availed credit of Rs.188588.102 more than the credit admissible under Rule 36(4) of the tax reflected in your GSTR 2A for the said period.



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3. You are advised to reverse the amount of credit availed in excess. In case such credit has been utilised for paying tax, the same may be deposited through FORM DRC-03 with applicable interest.

4. In case the opportunity for voluntary compliance as suggested is not availed, appropriate action for recovery of excess ITC availed with interest and imposition of penalty shall be initiated as per the law



••• [Roshni](#) (Studwnt) [🕒 24 January 2020](#)

Receipt has not uploaded his returns...that's why it's. on you to reverse the claimed ITC or else tell front person to upload return.

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••• [Pankaj Rawat](#) (GST Practitioner) [🕒 24 January 2020](#)

You are required reverse the ITC excess claimed then what reflected in your 2A .  
ITC available :  
20% of 2A + 2A or ITC in books whichever is lower

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••• [Mayank Somani](#) (Article) [🕒 25 January 2020](#)

Same message i also received. but in my case i have not claimed ITC in 1st qtr and claimed the same in 3rd qtr but overall ITC matched if we consider for the year now what to do...



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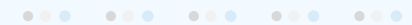
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