



सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS

रामगोपालपेट 2 मालएवमसेवाकरेंजसिकंदराबादमालएवमसेवाकरमंडल, सिकंदराबादमालएवमसेवाकरआयुक्तालय
RAMGOPALPET II RANGE, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE

पता: "सलीकसीजेट", गेट नं. 2-4-416& 417, रामगोपालपेट, एम. जी. रोड सिकंदराबाद 500003

ADD: "SALIK SEENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003

Contact No. 040-27718212 email- cgst.rgpctr2@gov.in

DIN No. 20200556YO000041C54

Date: - 27.05.2020

To,

M/s Nilgiri Estates,

5-8-187, 3 & 4, 2nd Floor, Soham Mansion,

M.G.Road, Secunderabad-500003.

Gentlemen,

Subject:- Difference between output liabilities between GSTR 3B and GSTR 1 for the period
2017-18 & 2018-19 – reg.

With reference to the above subject, after perusal of your reply dated 02.01.2020 submitted to this office on 18.02.2020, it came to notice that you have amended the transaction value in GSTR 1 of some past months in F.Y. 2017-18 & 2018-19. After amendments in GSTR 1, the summary of output tax liabilities as per GSTR 1 and tax discharged in GSTR 3B for the said period are mentioned hereunder: -

Particulars	Taxable value	CGST	SGST	Total Tax
GSTR 1 (after Amendments)	10,82,31,293	97,67,916	97,67,916	1,95,35,832
GSTR 3B	12,90,59,760	94,73,351	94,73,351	1,89,46,702
Difference	-2,08,28,467	2,94,565	2,94,565	5,89,130

From the above table, it appears that after amendment GSTR 1, total tax liability works out to Rs. 1,95,35,832/- in GSTR 1 whereas you have paid the total tax of Rs. 1,89,46,702/- in GSTR 3B for the said period and paid an amount of Rs. 5,15,480/- towards GST through DRC 03 on 09.08.2019. Hence, you are liable to pay an amount of Rs. 73,650/- along with interest as applicable towards short payment of GST.

It also came to notice that you have also revised transaction value and output tax liability in GSTR 1 of some past months in F.Y 2017-18 and 2018-19 for which you are liable to pay interest for that period. Total interest works out to Rs.68,293/-. The details of payable interest are mentioned hereunder: -

Month	Differential amount of taxes		Actual date of payment	No. of days of delay	Interest	
	CGST	SGST			CGST	SGST
Jul-17	248398	248398	25-08-2017	28-12-2017	125	15312
Oct-17	167878	167878	20-11-2017	28-12-2017	38	3146
Mar-19	294563	294563	23-04-2019	09-08-2019	108	15689
Total					34147	34147

In this regard, you are requested to pay the said amount and also submit 26AS & 26Q covering the period from 2017-18 & 2018-19 immediately.

Yours faithfully,


(S GNANESHWAR)
Superintendent

Ramgopalpet II Range
Central Tax (GST)
रामगोपालपेट-II रेंज का सी.टी. टैक्स
Ramgopalpet-II GST Range
रामगोपालपेट-II रेंज का सी.टी. टैक्स
Secunderabad Division
सिकंदराबाद विभाग

Copy to:

Shri Soham Satish Modi (Managing Director)

Plot No. 280, Road No. 25, Jubilee Hills,

Hyderabad – 500033.