

M.C. Modi Educational Trust

5-4-187/3&4, II floor, MG Road,
Secunderabad - 500 003.
Phone: +91-40-66335551

Date: 30-11-2020
Place: Secunderabad.

From,
M/s M C Modi Educational Trust
5-4-187, Soham Mansion,
M.G. Road, Ranigun,
Secunderabad,
Telangana, 500003.
GSTIN: 36AAAATM5488Q2ZO

To,
Assistant commissioner (ST) (FAC)
M G Road - S D Road Circle,
Begumpet Division,
Hyderabad.

Sir,

Sub : Reply to notice dated 09th October 2020 - Late filing of GSTR 3B on which interest is liable for delayed payment - Reg.

We are in receipt of your notice dated 09th October 2020, issued u/s 50(1) of the SGST Act, 2017.

1. As per CBIC circular no 122/41/2019, dated 5th November 2019. Every notice/letter/communication is required to have DIN. However, your letter does not contain DIN. Thus the notice/letter/communication is considered bad in law.
2. Without prejudice to the above point, we would like to submit the following for your kind consideration.
3. As per the Notification No.31/2020 - Central Tax dated 03rd April 2020, The rate of interest per annum specified for the class of registered persons whose aggregate turnover is up to Rs.1.5 Crore in the preceding financial year is "NIL" if the Form - GSTR 3B of March 20 is furnished on or before 03rd July 2020.
4. Since our Turnover in the preceding financial year i.e FY 18-19 is less than Rs. 1.5 Crores, the applicable due date for furnishing of GST returns for the period March 20 without interest/late fee is 03rd July 2020.
5. On a combined reading of Notification No.31/2020 - Central Tax dated 03/04/2020 and Circular No. 141/11/2020- GST, for the month of Mar-20 the rate of interest is as follows:
 - a. Nil Interest upto 3rd July 2020
 - b. Interest @ 9% p.a, thereafter till 30th Sep 2020
 - c. After the specified date Interest @ 18% p.a shall be charged for any further period of delay in furnishing the returns.

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6. Considering the above, the Interest Payable is re-computed as under :

S No	Tax Period	Duedate (9% Interest)	Duedate (18%Interest est)	Filing Date	Delay in Days(9% Interest is charged)	Delay in Days(18% Interest is charged)	IGST	CGST	SGST	IGST	CGST	SGST	Interest Payable
1	Aug-17	-	20-Sep-17	07-Nov-17	-	48	-	36,800	36,800	-	871	871	
2	Sep-17	-	20-Oct-17	07-Nov-17	-	18	-	36,800	36,800	-	327	327	
3	Oct-17	-	20-Nov-17	17-Dec-17	-	27	-	36,800	36,800	-	490	490	
4	Jan-18	-	20-Feb-18	26-Feb-18	-	6	-	36,163	36,163	-	107	107	
5	Nov-18	-	20-Dec-18	26-Dec-18	-	6	-	39,125	39,125	-	116	116	
6	Mar-20	03-Jul-20	30-Sep-20	09-Jul-20	6	-	-	31,159	31,159	-	46	46	
	Total						-	2,16,847	2,16,847	-	1,957	1,957	

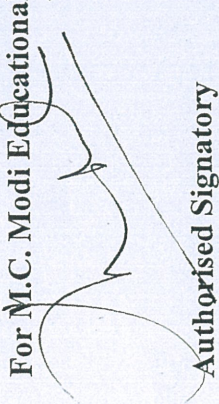
7. Hence an amount of CGST Rs.1,957 and SGST Rs.1,957 is payable on account of Interest payable on delayed filing of GSTR 3B. A copy of Challan and filed DRC-03 are attached for your reference

We hope, that you find the above submissions in order.

Thanking you,

Yours faithfully,

For M.C. Modi Educational Trust



Authorised Signatory

Enclosures :

1. Payment Challan Date: 13-11-2020
2. DRC-03 FY 2017-18 dated : 27-11-2020
3. DRC-03 FY 2018-19 dated : 27-11-2020
4. DRC-03 FY 2019-20 dated : 27-11-2020
5. Notification No.31/2020 – Central Tax dated 03/04/2020
6. Circular No. 141/11/2020 dated; 24th June 2020- GST

