

MODI REALTY MALLAPUR LLP

5-4-187/3&4, II floor, MG Road,
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From,
M/s Modi Reality Mallapur LLP
5-4-187, Soham Mansion,
M.G. Road, Ranigun,
Secunderabad,
Telangana, 500003.
GSTIN: 36AAEFM1459R1ZP

Date : 30-11-2020
Place: Secunderabad

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. Further, as per Notification No51/2020 – Central tax dated 24th June 2020, The rate of interest is as follows
 - a. Nil till 3rd July 2020
 - b. 9% p.a thereafter till 30th September 2020
 - c. 18% p.a if the return is filed after 30th September 2020



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6. Considering the above, the Interest payable is recomputed as under :

Tax Period	Duedate for GSTR 3B	Date of Filing	Delay in Days	Tax paid in Cash			Interest @ 9%		
				IGST	CGST	SGST	IGST	CGST	SGST
Mar-20	03-07-2020	22-07-2020	19	-	18,31,037	18,31,037	-	8,578	8,578

7. Hence an amount of CGST Rs.8,578 and SGST Rs.8,578 is payable on account of Interest payable on delayed filing of GSTR 3B. A copy of Challan and filed DRC-03 is attached for your reference.

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

Thanking you,

Yours faithfully,

For Modi Realty Mallapur LLP


Authorized Signatory

Enclosures :

1. Payment Challan dated 12-11-2020
2. DRC-03 Fy 2019-20 dated : 27-11-2020
3. Notification No.31/2020 – Central Tax dated 03/04/2020
4. Notification No.51/2020 – Central Tax dated 27/06/2020

