

Date: 3rd January 2023

To
The Assistant Commiissioner (ST)
Ramgopalpet-Ranigunj Circle
Begumpet Division
Hyderabad

Sub: Reply to Notice dated 20th December 2022
Ref: DIN No. INT36AABCM4761E1ZM0201819

Dear Sir / Madam

With reference to the above subject, a demand has been raised for the period of 2018-19 total amount Rs. 2,717/- (CGST Rs. 1,348/- & SGST Rs. 1,348/-) against late payment interest under Section 50(1) of the TGST/CGST Act.

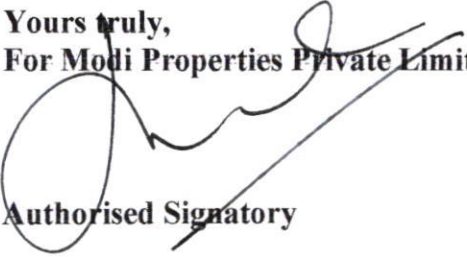
I would like to bring to your notice that CGST & SGST amounting to Rs. 2,717/- has been paid through DRC-03 vide ARN No. AD361222009635C dated 24th December 2022 towards interest payment for late payment of Tax for the period FY 20218-19. A copy of DRC-03 is attached for your reference.

In view of above submissions, it is humbly requested to reassess the tax due for the period Apr'2018 to Mar'19 as mentioned in the notice of Rs. 2,717/-

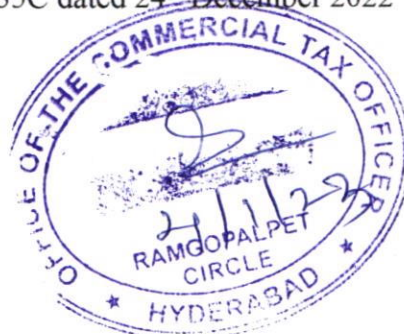
Kindly do the needful and acknowledge this letter.

Thanking you,

**Yours truly,
For Modi Properties Private Limited**


Authorised Signatory

Encl : Copy of DRC-03 vide ARN No. AD361222009635C dated 24th December 2022



**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

Notice

DIN	INT36AABCM4761E1ZM201819
Date	20/12/2022
Office details Designation Circle Division	ASSISTANT COMMISSIONER (ST) RAMGOPALPET-RANIGUNJ BEGUMPET
Details of the Tax payer Legal Name Trade Name GSTIN Email Id	MODI PROPERTIES PRIVATE LIMITED MODI PROPERTIES PRIVATE LIMITED 36AABCM4761E1ZM gst@modiproperties.com
Financial Year	2018-19

You have filed GSTR-3B for the period Apr, 2018 to Mar, 2019.

Under section 50(1) of the TGST/CGST Act, every person, on his own, shall pay interest on portion of the tax which is paid by debiting the electronic cash ledger, in respect of supplies made during a tax period and declared in the return for the said period, **furnished after the due date** in accordance with the provisions of section 39.

On examination of records, it is found that you have filed return in GSTR 3B after the due date there by tax was paid by debiting the electronic cash ledger belatedly, but have not paid the interest which is required to be paid under section 50(1).

Interest payable is as under:

S. No	Issue	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	Interest Payable	1370	1348	0	0	2717
2	Interest already paid in GSTR 3B	0	0	0	0	0
3	Balance interest Payable (Sl.No 1 – Sl.No 2)	1370	1348	0	0	2717

Please find detailed calculations in Annexure –I:

As per Section 75(12) of the CGST/SGST Act, the above interest can be recovered under Section 79 of the CGST/SGST Act.

The registered tax payer may therefore pay the interest through DRC-03 within (7) days of receipt of this notice. However, If the registered tax payer has already paid the said interest, request to file the details of the same forthwith. Failing which action will be initiated to recover the above interest without further notice in the matter.

ASSISTANT COMMISSIONER (ST)

RAMGOPALPET-RANIGUNJ

ac_rgrg@tgct.gov.in

Annexure I:

GSTIN : 36AABCM4761E1ZM			FY: 2018-19		Legal Name : MODI PROPERTIES PRIVATE LIMITED										(Rs in Rupees)			
S No	Month	Due date	Date of filing GSTR 3B	Delay (No of days)	Rate of interest per annum	Tax/cess Paid in Cash (Rs.)				Interest Payable (Rs.)								
						SGST	CGST	IGST	Cess	SGST	CGST	IGST	Cess					
1	2	3	4	5=4-3	6	7	8	9	10	11	12	13	14					
1	May 2018	20/06/2018	21/06/2018	1	18%	25472	24212	0	0	13	12	0	0	0				
2	Mar 2019	23/04/2019	25/04/2019	3	18%	917204	902827	0	0	1357	1336	0	0	0				
TOTAL						942676	927039	0	0	1370	1348	0	0	0				

Interest paid along with GSTR 3B:

Sl.No	GSTR 3B Month	GSTR 3B filing Date	SGST Interest	CGST Interest	IGST Interest	Cess Interest
1	2	3	4	5	6	7

[Nil]

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD361222009635C

Date :24/12/2022

1.	GSTIN	36AABCM4761E1ZM										
2.	Name	MODI PROPERTIES PRIVATE LIMITED										
3.	Cause of Payment	Others										
4.	Section under which voluntary payment is made	Others										
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No:NA									Date Of issue:NA	
6.	Financial Year	2018-2019										
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)											
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	MAY 2018- MAY 2018	CGST	Telangana	0.00	12.00	0.00	0.00	0.00	12.00	Cash	DC361222014 1182	24/12/2022
2.	MAY 2018- MAY 2018	SGST	Telangana	0.00	13.00	0.00	0.00	0.00	13.00	Cash	DC361222014 1182	24/12/2022
3.	MAR 2019- MAR 2019	CGST	Telangana	0.00	1,336.00	0.00	0.00	0.00	1,336.00	Cash	DC361222014 1182	24/12/2022
4.	MAR 2019- MAR 2019	SGST	Telangana	0.00	1,357.00	0.00	0.00	0.00	1,357.00	Cash	DC361222014 1182	24/12/2022

8. Reasons, if any -

Towards amount paid against Notice vide DIN No. INT36AABCM4761E1ZM/201819 dated 20th December 2022

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

Signature of Authorized Signatory

Name: SOHAM MODI

Designation: DIRECTOR

Date: 24/12/2022