

Date: 4th January 2023

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

Sub: Reply to Notice dated 20th December 2022
Ref: DIN No. INT36AAOCS0548N1ZR202122

Dear Sir / Madam

With reference to the above subject, a demand has been raised for the period of 2021-22 total amount Rs. 2,723/- (CGST Rs. 1,381/- & SGST Rs. 1,381/-) 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. 1,820/- has been paid through DRC-03 vide ARN No. AD360123000568F dated 2nd January 2023 and also amounting to Rs. 902/- has been paid through DRC-03 vide ARN No. AD360123001530X dated 4th January 2023 towards interest payment for late payment of Tax for the period FY 20221-22. A copies 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 Jul'2017 to Mar'18 as mentioned in the notice of Rs.2,723/-

Kindly do the needful and acknowledge this letter.

Thanking you,

Yours truly,
For SDNMKJ REALTY PVT LTD.

Authorised Signatory



Encl : Copy of DRC-03 vide ARN No. AD360123000568F dated 2nd January 2023
Copy of DRC-03 vide ARN No. AD360123001530X dated 4th January 2023

**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

Notice

DIN	INT36AAOCS0548N1ZR202122
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	SDNMKJ REALTY PRIVATE LIMITED SDNMKJ REALTY PVT LTD 36AAOCS0548N1ZR gst@modiproperties.com
Financial Year	2021-22

You have filed GSTR-3B for the period Apr, 2021 to Mar, 2022.

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	1926	1926	0	0	3853
2	Interest already paid in GSTR 3B	565	565	0	0	1130
3	Balance interest Payable (SI.No 1 – SI.No 2)	1361	1361	0	0	2723

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 : 36AAOCS0548N1ZR				FY: 2021-22	Legal Name : SDNMIKJ REALTY 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.)						
1	2	3	4	5=4-3	6	SGST	CGST	IGST	Cess	SGST	CGST	IGST	Cess		
1	Apr 2021	20/05/2021	11/06/2021	7	NOTE-1	68913	68913	0	0	119	119	13	14	0	0
2	Jun 2021	20/07/2021	21/07/2021	1	18%	65236	65236	0	0	32	32	0	0	0	0
3	Jul 2021	20/08/2021	21/08/2021	1	18%	67705	67705	0	0	33	33	0	0	0	0
4	Aug 2021	20/09/2021	22/09/2021	2	18%	67936	67936	0	0	67	67	0	0	0	0
5	Sep 2021	20/10/2021	25/10/2021	5	18%	68987	68987	0	0	170	170	0	0	0	0
6	Oct 2021	20/11/2021	23/11/2021	3	18%	52784	52784	0	0	78	78	0	0	0	0
7	Nov 2021	20/12/2021	30/12/2021	10	18%	66138	66138	0	0	326	326	0	0	0	0
8	Dec 2021	20/01/2022	21/01/2022	1	18%	66242	66242	0	0	33	33	0	0	0	0
9	Jan 2022	20/02/2022	08/03/2022	16	18%	67514	67514	0	0	533	533	0	0	0	0
10	Feb 2022	20/03/2022	21/03/2022	1	18%	65884	65884	0	0	32	32	0	0	0	0
11	Mar 2022	20/04/2022	05/05/2022	15	18%	67954	67954	0	0	503	503	0	0	0	0
TOTAL						725293	725293	0	0	1926	1926	0	0	0	0

Note 1 : April 2021 interest rate:

Aggregate Turnover >= 5 Cr. Preceding FY : 9% for the first 15 days from the due date and 18% thereafter.

Aggregate Turnover < 5 Cr. Preceding FY : NIL for the first 15 days from the due date, 9% for the next 30 days and 18% thereafter.

Note 2 : May 2021 interest rate:

Aggregate Turnover >= 5 Cr. Preceding FY : 9% for the first 15 days from the due date and 18% thereafter.

Aggregate Turnover < 5 Cr. Preceding FY : NIL for the first 15 days from the due date, 9% for the next 15 days and 18% thereafter.

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
1	Feb 2022	21/03/2022	533	533	0	0
2	Mar 2022	05/05/2022	32	32	0	0
TOTAL			565	565	0	0

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 :AD360123000568F

Date :02/01/2023

1.	GSTIN	36AAOCS0548N1ZR										
2.	Name	SDNMKJ REALTY PRIVATE LIMITED										
3.	Cause of Payment	Voluntary										
4.	Section under which voluntary payment is made	73(5)										
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	2021-2022										
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.	APR 2021-APR 2021	CGST	Telangana	0.00	238.00	0.00	0.00	0.00	238.00	Cash	DC3601230002709	02/01/2023
2.	APR 2021-APR 2021	SGST	Telangana	0.00	238.00	0.00	0.00	0.00	238.00	Cash	DC3601230002709	02/01/2023
3.	JUN 2021-JUN 2021	CGST	Telangana	0.00	32.00	0.00	0.00	0.00	32.00	Cash	DC3601230002709	02/01/2023
4.	JUN 2021-JUN 2021	SGST	Telangana	0.00	32.00	0.00	0.00	0.00	32.00	Cash	DC3601230002709	02/01/2023
5.	JUL 2021-JUL 2021	CGST	Telangana	0.00	33.00	0.00	0.00	0.00	33.00	Cash	DC3601230002709	02/01/2023
6.	JUL 2021-JUL 2021	SGST	Telangana	0.00	33.00	0.00	0.00	0.00	33.00	Cash	DC3601230002709	02/01/2023
7.	SEP 2021-SEP 2021	CGST	Telangana	0.00	170.00	0.00	0.00	0.00	170.00	Cash	DC3601230002709	02/01/2023

8.	SEP 2021- SEP 2021	SGST	Telangana	0.00	170.00	0.00	0.00	0.00	0.00	170.00	Cash	DC360123000 2709	02/01/2023
9.	OCT 2021- OCT 2021	CGST	Telangana	0.00	78.00	0.00	0.00	0.00	0.00	78.00	Cash	DC360123000 2709	02/01/2023
10.	OCT 2021- OCT 2021	SGST	Telangana	0.00	78.00	0.00	0.00	0.00	0.00	78.00	Cash	DC360123000 2709	02/01/2023
11.	NOV 2021- NOV 2021	CGST	Telangana	0.00	326.00	0.00	0.00	0.00	0.00	326.00	Cash	DC360123000 2709	02/01/2023
12.	NOV 2021- NOV 2021	SGST	Telangana	0.00	326.00	0.00	0.00	0.00	0.00	326.00	Cash	DC360123000 2709	02/01/2023
13.	DEC 2021- DEC 2021	CGST	Telangana	0.00	33.00	0.00	0.00	0.00	0.00	33.00	Cash	DC360123000 2709	02/01/2023
14.	DEC 2021- DEC 2021	SGST	Telangana	0.00	33.00	0.00	0.00	0.00	0.00	33.00	Cash	DC360123000 2709	02/01/2023

8. Reasons, if any -
interest payment of F.Y 21-22 made through DRC 03

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: 02/01/2023

DRAFT

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 :AD360123001530X

Date :04/01/2023

1.	GSTIN	36AAOCS0548N1ZR										
2.	Name	SDNMKJ REALTY PRIVATE LIMITED										
3.	Cause of Payment	Voluntary										
4.	Section under which voluntary payment is made	73(5)										
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	2021-2022										
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.	APR 2021-MAR 2022	CGST	Telangana	0.00	451.00	0.00	0.00	0.00	451.00	Cash	DC3601230007569	04/01/2023
2.	APR 2021-MAR 2022	SGST	Telangana	0.00	451.00	0.00	0.00	0.00	451.00	Cash	DC3601230007569	04/01/2023

8. Reasons, if any -

Late Payment Interest for the period 2021-22 against Notice dated 20.12.2022

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: 04/01/2023