

SDNMKJ Realty Pvt. Ltd.

Office: 5-2-223 & 4, Gokul Distillery Road,
Secunderabad – 500 003. Ph: +91 40 66335551

Date: 4th January 2023

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

Sub: Reply to Notice dated 20th December 2022
Ref: DIN No. INT36AAOCS0548N1ZR202021

Dear Sir / Madam

With reference to the above subject, a demand has been raised for the period of 2020-21 total amount Rs. 3,365/- (CGST Rs. 1,682/- & SGST Rs. 1,682/-) 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. 3,366/- has been paid through DRC-03 vide ARN No. AD3601230001518J dated 4th January 2023, towards interest payment for late payment of Tax for the period FY 2020-21. A copies of DRC-03 is attached for your reference.

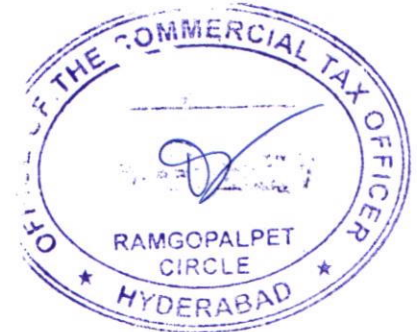
In view of above submissions, it is humbly requested to reassess the tax due for the period Jul'2017 to Mar'18 as mentioned in the notice of Rs.3,365/-

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. AD3601230001518J dated 4th January 2023

**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

Notice

DIN	INT36AAOCS0548N1ZR202021
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	2020-21

You have filed GSTR-3B for the period Apr, 2020 to Mar, 2021.

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	1682	1682	0	0	3365
2	Interest already paid in GSTR 3B	0	0	0	0	0
3	Balance interest Payable (SI.No 1 – SI.No 2)	1682	1682	0	0	3365

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: 2020-21		Legal Name : SDNMKJ 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.)				
						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	Sep 2020	22/10/2020	09/11/2020	18	18%	142324	142324	0	0	1263	1263	0	0
2	Oct 2020	22/11/2020	30/11/2020	8	18%	106182	106182	0	0	419	419	0	0
TOTAL						248506	248506	0	0	1682	1682	0	0

Note 1 : April 2020 interest rate:

Aggregate Turnover >= 5 Cr. Preceding FY : lower rate of interest of NIL till the 15 days after the due date of filing return in FORM GSTR-3B and @ 9% thereafter till 24.06.2020 and 18% later from 25.06.2020.
 Aggregate Turnover < 5 Cr. Preceding FY : NIL till the 6th day of July, 2020 and 9% thereafter till the 30th day of September, 2020 and 18% later.

Note 2 : May 2020 interest rate:

Aggregate Turnover >= 5 Cr. Preceding FY : 18%

Aggregate Turnover < 5 Cr. Preceding FY : NIL till the 12th day of September, 2020 and 9% thereafter till the 30th day of September, 2020 and 18% later.

Note 3 : June 2020 interest rate:

Aggregate Turnover >= 5 Cr. Preceding FY : 18%

Aggregate Turnover < 5 Cr. Preceding FY : NIL till the 23rd day of September, 2020 and 9% thereafter till the 30th day of September, 2020 and 18% later.

Note 4 : July 2020 interest rate:

Aggregate Turnover >= 5 Cr. Preceding FY : 18%

Aggregate Turnover < 5 Cr. Preceding FY : NIL till the 27th day of September, 2020 and 9% thereafter till the 30th day of September, 2020 and 18% later.

Note 5 : March 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 45 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

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 :AD360123001518J

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										
6.	Financial Year	2020-2021										
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.	SEP 2020-SEP 2020	CGST	Telangana	0.00	1,263.00	0.00	0.00	0.00	1,263.00	Cash	DC3601230007525	04/01/2023
2.	SEP 2020-SEP 2020	SGST	Telangana	0.00	1,263.00	0.00	0.00	0.00	1,263.00	Cash	DC3601230007525	04/01/2023
3.	OCT 2020-OCT 2020	CGST	Telangana	0.00	419.00	0.00	0.00	0.00	419.00	Cash	DC3601230007525	04/01/2023
4.	OCT 2020-OCT 2020	SGST	Telangana	0.00	419.00	0.00	0.00	0.00	419.00	Cash	DC3601230007525	04/01/2023

8. Reasons, if any -

Late Payment Interest for the period 2020-21 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