

Date: 4th January 2023

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

0/C

Sub: Reply to Notice dated 20th December 2022
Ref: DIN No. INT36AAOCS0548N1ZR201718

Dear Sir / Madam

With reference to the above subject, a demand has been raised for the period of 2017-18 total amount Rs. 14,673/- (CGST Rs. 7,336/- & SGST Rs. 7,336/-) against late payment interest under Section 50(1) of the TGST/CGST Act.

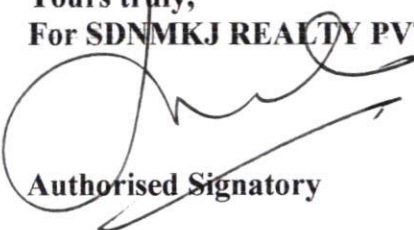
I would like to bring to your notice that CGST & SGST amounting to Rs. 14,746/- has been already paid through DRC-03 vide ARN No. AD360819000494 dated 7th August 2019, towards interest payment for late payment of Tax for the period FY 2017-18. A copies of DRC-03 is attached for your reference.

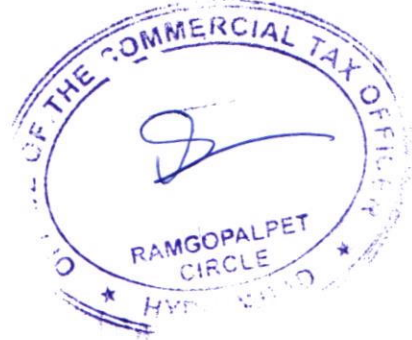
In view of above submissions, it is humbly requested to reassess the tax due for the period Jul'2017 to Mar'18 as mentioned in the notice of Rs.14,673/-

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. AD360819000494 dated 7th August 2019

**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

Notice

DIN	INT36AAOCS0548N1ZR201718
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	2017-18

You have filed GSTR-3B for the period Jul, 2017 to Mar, 2018.

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	7336	7336	0	0	14673
2	Interest already paid in GSTR 3B	0	0	0	0	0
3	Balance interest Payable (SI.No 1 – SI.No 2)	7336	7336	0	0	14673

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: 2017-18		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	Jul 2017	25/08/2017	02/09/2017	8	18%	121854	121854	0	0	481	481	0	0
2	Aug 2017	20/09/2017	12/10/2017	22	18%	119024	119024	0	0	1291	1291	0	0
3	Sep 2017	20/10/2017	25/11/2017	36	18%	119208	119208	0	0	2116	2116	0	0
4	Oct 2017	20/11/2017	15/12/2017	25	18%	117000	117000	0	0	1442	1442	0	0
5	Nov 2017	20/12/2017	22/12/2017	2	18%	119700	119700	0	0	118	118	0	0
6	Dec 2017	22/01/2018	09/02/2018	18	18%	119700	119700	0	0	1063	1063	0	0
7	Jan 2018	20/02/2018	28/02/2018	8	18%	119700	119700	0	0	472	472	0	0
8	Feb 2018	20/03/2018	23/03/2018	3	18%	119700	119700	0	0	177	177	0	0
9	Mar 2018	20/04/2018	23/04/2018	3	18%	118620	118620	0	0	175	175	0	0
TOTAL						1074506	1074506	0	0	7335	7335	0	0

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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

1.	GSTIN	36AAOCS0548N1ZR									
2.	Name	SDNMKJ REALTY PRIVATE LIMITED									
3.	Cause of Payment	Annual return									
4.	Section under which voluntary payment is made	73(5) Voluntary									
6.	Financial Year	2017-2018									
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)										
Sr. No	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	JUL 2017- JUL 2017	CGST	Telangana	0	302.00	0	0	302.00	cash	DC3608190022077	N.A.
2	JUL 2017- JUL 2017	SGST	Telangana	0	302.00	0	0	302.00	cash	DC3608190022077	N.A.
3	AUG 2017- AUG 2017	CGST	Telangana	0	1,330.00	0	0	1,330.00	cash	DC3608190022077	N.A.
4	AUG 2017- AUG 2017	SGST	Telangana	0	1,330.00	0	0	1,330.00	cash	DC3608190022077	N.A.
5	SEP 2017- SEP 2017	CGST	Telangana	0	2,176.00	0	0	2,176.00	cash	DC3608190022077	N.A.
6	SEP 2017- SEP 2017	SGST	Telangana	0	2,176.00	0	0	2,176.00	cash	DC3608190022077	N.A.
7	OCT 2017- OCT 2017	CGST	Telangana	0	1,511.00	0	0	1,511.00	cash	DC3608190022077	N.A.
8	OCT 2017-	SGST	Telangana	0	1,511.00	0	0	1,511.00	cash	DC3608190022077	N.A.

Name: SOHAMMODI

Designation / Status: Director

Date: 07/08/2019

AD 360819 000494 7