

Rajesh Jayantilal Kadakia

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

Date: 3rd January 2023

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

Sub: Reply to Notice dated 20th December 2022
Ref: DIN No. INT36AERPK6958C1Z22201718

Dear Sir / Madam

With reference to the above subject, a demand has been raised for the period of 2017-18 total amount Rs. 19,276/-/- (CGST Rs. 9,638/- & SGST Rs. 9,638/-) against late payment interest under Section 50(1) of the TGST/CGST Act.

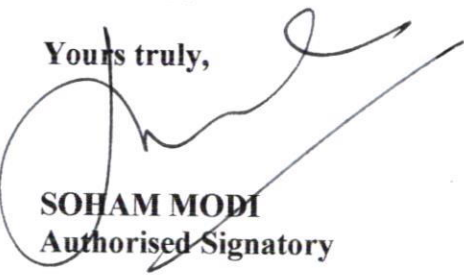
I would like to bring to your notice that CGST & SGST amounting to Rs. 8,858/- has been paid through DRC-03 vide ARN No. AD3601230008689 dated 3rd January 2023 and also amounting to Rs. 10,418/- has been paid through DRC-03 vide ARN No. AD360123000940P dated 3rd January 2023 towards interest payment 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. 19,276/-

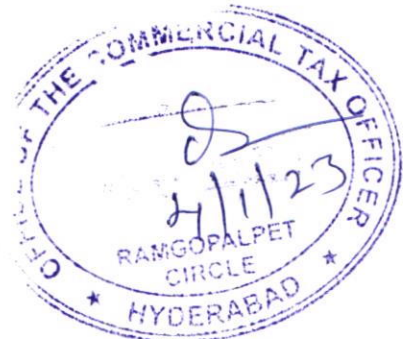
Kindly do the needful and acknowledge this letter.

Thanking you,

Yours truly,


SOHAM MODI
Authorised Signatory

Encl : Copy of DRC-03 vide ARN No. AD3601230008689 dated 3rd January 2023
Copy of DRC-03 vide ARN No. AD360123000940P dated 3rd January 2023



**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

Notice

DIN	INT36AERPK6958C1Z2201718
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	RAJESH KUMAR JAYANTILAL KADAKIA Rajesh Kumar Jayanthilal Kadakia 36AERPK6958C1Z2 jayaprakash@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	10678	10678	0	0	21356
2	Interest already paid in GSTR 3B	1040	1040	0	0	2080
3	Balance interest Payable (Sl.No 1 – Sl.No 2)	9638	9638	0	0	19276

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 : 36AERPK6958C1Z2				FY: 2017-18	Legal Name : RAJESH KUMAR JAYANTILAL KADAKIA		(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%	209886	209886	0	0	828	828	0	0
2	Aug 2017	20/09/2017	14/10/2017	24	18%	209478	209478	0	0	2479	2479	0	0
3	Sep 2017	20/10/2017	07/11/2017	18	18%	211750	211750	0	0	1880	1880	0	0
4	Nov 2017	20/12/2017	05/01/2018	16	18%	201705	201705	0	0	1592	1592	0	0
5	Dec 2017	22/01/2018	10/02/2018	19	18%	209310	209310	0	0	1961	1961	0	0
6	Jan 2018	20/02/2018	23/02/2018	8	18%	206484	206484	0	0	815	815	0	0
7	Feb 2018	20/03/2018	23/03/2018	8	18%	205015	205015	0	0	809	809	0	0
8	Mar 2018	20/04/2018	23/04/2018	3	18%	212633	212633	0	0	315	315	0	0
TOTAL						1666261	1666261	0	0	10679	10679	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
1	Jul 2017	02/09/2017	1040	1040	0	0
TOTAL			1040	1040	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 :AD3601230008689

Date :03/01/2023

1.	GSTIN		36AERPK6958C1Z2									
2.	Name		RAJESH KUMAR JAYANTILAL KADAKIA									
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.	JAN 2022-MAR 2022	CGST	Telangana	0.00	4,429.00	0.00	0.00	0.00	4,429.00	Cash	DC3601230004293	03/01/2023
2.	JAN 2022-MAR 2022	SGST	Telangana	0.00	4,429.00	0.00	0.00	0.00	4,429.00	Cash	DC3601230004293	03/01/2023

8. Reasons, if any -

Late payment interest for the period 2021-22 vide 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: 03/01/2023

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 :AD360123000940P

Date :03/01/2023

1.	GSTIN		36AERPK6958C1Z2									
2.	Name		RAJESH KUMAR JAYANTILAL KADAKIA									
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		2017-2018									
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.	JUL 2017- MAR 2018	CGST	Telangana	0.00	5,209.00	0.00	0.00	0.00	5,209.00	Cash	DC360123000 4622	03/01/2023
2.	JUL 2017- MAR 2018	SGST	Telangana	0.00	5,209.00	0.00	0.00	0.00	5,209.00	Cash	DC360123000 4622	03/01/2023

8. Reasons, if any -

Late Payment Interest for the period 2017-18 vide 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: 03/01/2023