

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. INT36AERPK6958C1Z22202122

Dear Sir / Madam

With reference to the above subject, a demand has been raised for the period of 2021-22 total amount Rs. 8,371/-/- (CGST Rs. 4,186/- & SGST Rs. 4,186/-) against late payment interest under Section 50(1) of the TGST/CGST Act.

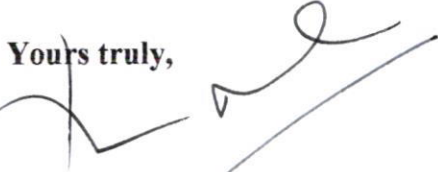
I would like to bring to your notice that CGST & SGST amounting to Rs. 7,884/- has been paid through DRC-03 vide ARN No. AD360123000555M dated 2nd January 2023 and also amounting to Rs. 488/- has been paid through DRC-03 vide ARN No. AD360123000910S dated 3rd January 2023 towards interest payment for 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 Apr'2021 to Mar'22 as mentioned in the notice of Rs. 8,371/-

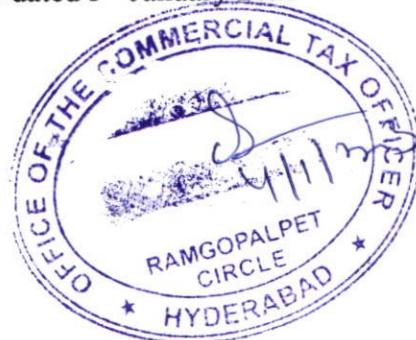
Kindly do the needful and acknowledge this letter.

Thanking you,

Yours truly,


SOHAM MODI
Authorised Signatory

Encl : Copy of DRC-03 vide ARN No. AD360123000555M dated 2nd January 2023
Copy of DRC-03 vide ARN No. AD360123000910S dated 3rd January 2023



**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

Notice

DIN	INT36AERPK6958C1Z2202122
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	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	6119	6119	0	0	12237
2	Interest already paid in GSTR 3B	1933	1933	0	0	3866
3	Balance interest Payable (Sl.No 1 – Sl.No 2)	4186	4186	0	0	8371

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 : 36AERP6958C1Z2				FY: 2021-22		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	Apr 2021	20/05/2021	17/06/2021	13	NOTE-1	183682	183682	0	0	589	589	0	0
2	Jun 2021	20/07/2021	26/07/2021	6	18%	176689	176689	0	0	523	523	0	0
3	Jul 2021	20/08/2021	21/08/2021	1	18%	180154	180154	0	0	89	89	0	0
4	Aug 2021	20/09/2021	22/09/2021	2	18%	142012	142012	0	0	140	140	0	0
5	Sep 2021	20/10/2021	25/10/2021	5	18%	181636	181636	0	0	448	448	0	0
6	Oct 2021	20/11/2021	23/11/2021	3	18%	227639	227639	0	0	337	337	0	0
7	Nov 2021	20/12/2021	30/12/2021	10	18%	226965	226965	0	0	1119	1119	0	0
8	Dec 2021	20/01/2022	21/01/2022	1	18%	241445	241445	0	0	119	119	0	0
9	Jan 2022	20/02/2022	09/03/2022	17	18%	216542	216542	0	0	1815	1815	0	0
10	Feb 2022	20/03/2022	21/03/2022	1	18%	239852	239852	0	0	118	118	0	0
11	Mar 2022	20/04/2022	27/04/2022	7	18%	237960	237960	0	0	821	821	0	0
TOTAL						2254576	2254576	0	0	6118	6118	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	1815	1815	0	0
2	Mar 2022	27/04/2022	118	118	0	0
TOTAL			1933	1933	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 :AD360123000555M

Date :02/01/2023

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.	APR 2021- APR 2021	CGST	Telangana	0.00	1,178.00	0.00	0.00	0.00	1,178.00	Cash	DC360123000 2664	02/01/2023
2.	APR 2021- APR 2021	SGST	Telangana	0.00	1,178.00	0.00	0.00	0.00	1,178.00	Cash	DC360123000 2664	02/01/2023
3.	JUN 2021- JUN 2021	CGST	Telangana	0.00	519.00	0.00	0.00	0.00	519.00	Cash	DC360123000 2664	02/01/2023
4.	JUN 2021- JUN 2021	SGST	Telangana	0.00	519.00	0.00	0.00	0.00	519.00	Cash	DC360123000 2664	02/01/2023
5.	JUL 2021- JUL 2021	CGST	Telangana	0.00	88.00	0.00	0.00	0.00	88.00	Cash	DC360123000 2664	02/01/2023
6.	JUL 2021- JUL 2021	SGST	Telangana	0.00	88.00	0.00	0.00	0.00	88.00	Cash	DC360123000 2664	02/01/2023
7.	AUG 2021- AUG 2021	CGST	Telangana	0.00	140.00	0.00	0.00	0.00	140.00	Cash	DC360123000 2664	02/01/2023

8.	AUG 2021- AUG 2021	SGST	Telangana	0.00	140.00	0.00	0.00	0.00	0.00	140.00	Cash	DC360123000 2664	02/01/2023
9.	SEP 2021- SEP 2021	CGST	Telangana	0.00	448.00	0.00	0.00	0.00	0.00	448.00	Cash	DC360123000 2664	02/01/2023
10.	SEP 2021- SEP 2021	SGST	Telangana	0.00	448.00	0.00	0.00	0.00	0.00	448.00	Cash	DC360123000 2664	02/01/2023
11.	OCT 2021- OCT 2021	CGST	Telangana	0.00	337.00	0.00	0.00	0.00	0.00	337.00	Cash	DC360123000 2664	02/01/2023
12.	OCT 2021- OCT 2021	SGST	Telangana	0.00	337.00	0.00	0.00	0.00	0.00	337.00	Cash	DC360123000 2664	02/01/2023
13.	NOV 2021- NOV 2021	CGST	Telangana	0.00	1,113.00	0.00	0.00	0.00	0.00	1,113.00	Cash	DC360123000 2664	02/01/2023
14.	NOV 2021- NOV 2021	SGST	Telangana	0.00	1,113.00	0.00	0.00	0.00	0.00	1,113.00	Cash	DC360123000 2664	02/01/2023
15.	DEC 2021- DEC 2021	CGST	Telangana	0.00	119.00	0.00	0.00	0.00	0.00	119.00	Cash	DC360123000 2664	02/01/2023
16.	DEC 2021- DEC 2021	SGST	Telangana	0.00	119.00	0.00	0.00	0.00	0.00	119.00	Cash	DC360123000 2664	02/01/2023

8. Reasons, if any -
Interest payment of F.Y 21-22 paid 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

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 :AD360123000910S

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.	APR 2021-MAR 2022	CGST	Telangana	0.00	244.00	0.00	0.00	0.00	244.00	Cash	DC3601230004493	03/01/2023
2.	APR 2021-MAR 2022	SGST	Telangana	0.00	244.00	0.00	0.00	0.00	244.00	Cash	DC3601230004493	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