

Modi Realty Mallapur LLP

5-4-187/3&4, II floor, MG Road,
Secunderabad – 500 003.
Phone: +91-40-66335551

Date: 11th January 2023

To
The Assistant Commissioner (ST)
MG Road / SD Road Circle
Begumpet Division
Hyderabad

Sub: Reply to Notice dated 20th December 2022
Ref: DIN No. INT36AAEFM1459R1ZP202122

Dear Sir / Madam

With reference to the above subject, a demand has been raised for the period of 2021-22 total amount Rs. 1,65,745/- (CGST Rs. 82,873/- & SGST Rs. 82,873/-) 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. 1,65,745/- has been paid through DRC-03 vide ARN No. AD360123006047N dated 10th January 2023 towards interest payment for late payment of Tax for the period FY 2021-22. A copy 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'2018 to Mar'19 as mentioned in the notice of Rs. 1,65,745/-

Kindly do the needful and acknowledge this letter.

Thanking you,

Yours truly,
For Modi Realty Mallapur LLP

Authorised Signatory

Encl : Copy of DRC-03 vide ARN No. AD360123006047N dated 10th January 2023



**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

Notice

DIN	INT36AAEFM1459R1ZP202122
Date	20/12/2022
Office details Designation Circle Division	ASSISTANT COMMISSIONER (ST) M.G.ROAD-S.D.ROAD BEGUMPET
Details of the Tax payer Legal Name Trade Name GSTIN Email Id	MODI REALTY MALLAPUR LLP MODI REALTY MALLAPUR LLP 36AAEFM1459R1ZP 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	87745	87745	0	0	175489
2	Interest already paid in GSTR 3B	4872	4872	0	0	9744
3	Balance interest Payable (Sl.No 1 – Sl.No 2)	82873	82873	0	0	165745

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)
M.G.ROAD-S.D.ROAD
ac_mgsd@tgct.gov.in

Annexure I:

GSTIN : 36AAEFM1459R1ZP				FY: 2021-22		Legal Name : MODI REALTY MALLAPUR LLP				(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	16/06/2021	27	NOTE-1	477401	477401	0	0	4591	4591	0	0
2	May 2021	20/06/2021	12/07/2021	22	NOTE-2	499661	499661	0	0	3573	3573	0	0
3	Jun 2021	20/07/2021	29/07/2021	9	18%	1709046	1709046	0	0	7585	7585	0	0
4	Jul 2021	20/08/2021	30/08/2021	10	18%	617129	617129	0	0	3043	3043	0	0
5	Aug 2021	20/09/2021	25/09/2021	5	18%	619814	619814	0	0	1528	1528	0	0
6	Sep 2021	20/10/2021	27/10/2021	7	18%	1669485	1669485	0	0	5763	5763	0	0
7	Oct 2021	20/11/2021	08/12/2021	18	18%	1773481	1773481	0	0	15743	15743	0	0
8	Nov 2021	20/12/2021	03/01/2022	14	18%	3225871	3225871	0	0	22272	22272	0	0
9	Dec 2021	20/01/2022	27/01/2022	7	18%	1301922	1301922	0	0	4494	4494	0	0
10	Jan 2022	20/02/2022	23/02/2022	8	18%	1235020	1235020	0	0	4872	4872	0	0
11	Feb 2022	20/03/2022	24/03/2022	4	18%	2157246	2157246	0	0	4255	4255	0	0
12	Mar 2022	20/04/2022	04/05/2022	14	18%	1451879	1451879	0	0	10024	10024	0	0
	TOTAL					16737955	16737955	0	0	87743	87743	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	24/03/2022	4872	4872	0	0
TOTAL			4872	4872	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 :AD360123006047N

Date :10/01/2023

1.	GSTIN		36AAEFM1459R1ZP									
2.	Name		MODI REALTY MALLAPUR LLP									
3.	Cause of Payment		Voluntary									
4.	Section under which voluntary payment is made		74(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	4,591.00	0.00	0.00	0.00	4,591.00	Cash	DC3601230027280	10/01/2023
2.	APR 2021- APR 2021	SGST	Telangana	0.00	4,591.00	0.00	0.00	0.00	4,591.00	Cash	DC3601230027280	10/01/2023
3.	MAY 2021- MAY 2021	CGST	Telangana	0.00	3,573.00	0.00	0.00	0.00	3,573.00	Cash	DC3601230027280	10/01/2023
4.	MAY 2021- MAY 2021	SGST	Telangana	0.00	3,573.00	0.00	0.00	0.00	3,573.00	Cash	DC3601230027280	10/01/2023
5.	JUN 2021- JUN 2021	CGST	Telangana	0.00	7,585.00	0.00	0.00	0.00	7,585.00	Cash	DC3601230027280	10/01/2023
6.	JUN 2021- JUN 2021	SGST	Telangana	0.00	7,585.00	0.00	0.00	0.00	7,585.00	Cash	DC3601230027280	10/01/2023
7.	JUL 2021- JUL 2021	CGST	Telangana	0.00	3,043.00	0.00	0.00	0.00	3,043.00	Cash	DC3601230027280	10/01/2023

8.	JUL 2021- JUL 2021	SGST	Telangana	0.00	3,043.00	0.00	0.00	0.00	0.00	3,043.00	Cash	DC360123002 7280	10/01/2023
9.	AUG 2021- AUG 2021	CGST	Telangana	0.00	1,528.00	0.00	0.00	0.00	0.00	1,528.00	Cash	DC360123002 7280	10/01/2023
10.	AUG 2021- AUG 2021	SGST	Telangana	0.00	1,528.00	0.00	0.00	0.00	0.00	1,528.00	Cash	DC360123002 7280	10/01/2023
11.	SEP 2021- SEP 2021	CGST	Telangana	0.00	5,763.00	0.00	0.00	0.00	0.00	5,763.00	Cash	DC360123002 7280	10/01/2023
12.	SEP 2021- SEP 2021	SGST	Telangana	0.00	5,763.00	0.00	0.00	0.00	0.00	5,763.00	Cash	DC360123002 7280	10/01/2023
13.	OCT 2021- OCT 2021	CGST	Telangana	0.00	15,743.00	0.00	0.00	0.00	0.00	15,743.00	Cash	DC360123002 7280	10/01/2023
14.	OCT 2021- OCT 2021	SGST	Telangana	0.00	15,743.00	0.00	0.00	0.00	0.00	15,743.00	Cash	DC360123002 7280	10/01/2023
15.	NOV 2021- NOV 2021	CGST	Telangana	0.00	22,272.00	0.00	0.00	0.00	0.00	22,272.00	Cash	DC360123002 7280	10/01/2023
16.	NOV 2021- NOV 2021	SGST	Telangana	0.00	22,272.00	0.00	0.00	0.00	0.00	22,272.00	Cash	DC360123002 7280	10/01/2023
17.	DEC 2021- DEC 2021	CGST	Telangana	0.00	4,494.00	0.00	0.00	0.00	0.00	4,494.00	Cash	DC360123002 7280	10/01/2023
18.	DEC 2021- DEC 2021	SGST	Telangana	0.00	4,494.00	0.00	0.00	0.00	0.00	4,494.00	Cash	DC360123002 7280	10/01/2023
19.	FEB 2022- FEB 2022	CGST	Telangana	0.00	4,256.00	0.00	0.00	0.00	0.00	4,256.00	Cash	DC360123002 7280	10/01/2023
20.	FEB 2022- FEB 2022	SGST	Telangana	0.00	4,256.00	0.00	0.00	0.00	0.00	4,256.00	Cash	DC360123002 7280	10/01/2023
21.	MAR 2022- MAR 2022	CGST	Telangana	0.00	10,025.00	0.00	0.00	0.00	0.00	10,025.00	Cash	DC360123002 7280	10/01/2023
22.	MAR 2022- MAR 2022	SGST	Telangana	0.00	10,025.00	0.00	0.00	0.00	0.00	10,025.00	Cash	DC360123002 7280	10/01/2023

8. Reasons, if any -

Late Payment Interest for the period from 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: PARTNER

Date: 10/01/2023