

Modi Realty Mallapur LLP

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Phone: +91-40-66335551

Date: 11th January 2023

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

O/C

Sub: Reply to Notice dated 20th December 2022
Ref: DIN No. INT36AAEFM1459R1ZP202021

Dear Sir / Madam

With reference to the above subject, a demand has been raised for the period of 2020-21 total amount Rs. 35,867/- (CGST Rs. 17,933/- & SGST Rs. 17,933/-) against late payment interest under Section 50(1) of the TGST/CGST Act.

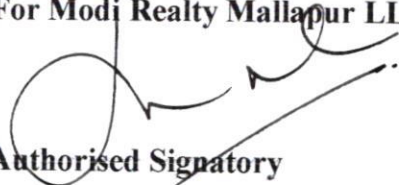
I would like to bring to your notice that CGST & SGST amounting to Rs. 35,867/- has been already paid through DRC-03 vide ARN No. AD360123006065P dated 10th January 2023 towards interest payment for late payment of Tax for the period FY 20220-21. A copy of DRC-03 is attached for your reference.

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. 35,867/-

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. AD360123006065P dated 10th January 2023



**GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT**

Notice

DIN	INT36AAEFM1459R1ZP202021
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	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	17933	17933	0	0	35867
2	Interest already paid in GSTR 3B	0	0	0	0	0
3	Balance interest Payable (Sl.No 1 – Sl.No 2)	17933	17933	0	0	35867

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: 2020-21		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 2020	20/05/2020	10/08/2020	67	NOTE-1	0	0	0	0	0	0	0	0						
2	May 2020	27/06/2020	10/08/2020	44	NOTE-2	4742	4742	0	0	103	103	0	0						
3	Jun 2020	20/07/2020	10/08/2020	21	NOTE-3	61384	61384	0	0	636	636	0	0						
4	Jul 2020	20/08/2020	01/09/2020	12	NOTE-4	497405	497405	0	0	2944	2944	0	0						
5	Aug 2020	20/09/2020	28/09/2020	8	18%	168973	168973	0	0	671	671	0	0						
6	Sep 2020	20/10/2020	09/11/2020	20	18%	5129	5129	0	0	51	51	0	0						
7	Oct 2020	20/11/2020	24/11/2020	4	18%	752196	752196	0	0	1484	1484	0	0						
8	Nov 2020	20/12/2020	22/12/2020	2	18%	688732	688732	0	0	679	679	0	0						
9	Dec 2020	20/01/2021	22/01/2021	2	18%	689178	689178	0	0	680	680	0	0						
10	Jan 2021	20/02/2021	26/02/2021	6	18%	706978	706978	0	0	2092	2092	0	0						
11	Mar 2021	20/04/2021	07/05/2021	17	NOTE-5	1834665	1834665	0	0	8595	8595	0	0						
TOTAL						5410382	5410382	0	0	17935	17935	0	0						

Note 1 : April 2020 interest rate:

Aggregate Turnover >= 5 Cr. Preceding FY : lower rate of interest of NIL for first 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 :AD360123006065P

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	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	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.	MAY 2020- MAY 2020	CGST	Telangana	0.00	103.00	0.00	0.00	0.00	103.00	Cash	DC360123002 7420	10/01/2023
2.	MAY 2020- MAY 2020	SGST	Telangana	0.00	103.00	0.00	0.00	0.00	103.00	Cash	DC360123002 7420	10/01/2023
3.	JUN 2020- JUN 2020	CGST	Telangana	0.00	636.00	0.00	0.00	0.00	636.00	Cash	DC360123002 7420	10/01/2023
4.	JUN 2020- JUN 2020	SGST	Telangana	0.00	636.00	0.00	0.00	0.00	636.00	Cash	DC360123002 7420	10/01/2023
5.	JUL 2020- JUL 2020	CGST	Telangana	0.00	2,944.00	0.00	0.00	0.00	2,944.00	Cash	DC360123002 7420	10/01/2023
6.	JUL 2020- JUL 2020	SGST	Telangana	0.00	2,944.00	0.00	0.00	0.00	2,944.00	Cash	DC360123002 7420	10/01/2023
7.	AUG 2020- AUG 2020	CGST	Telangana	0.00	671.00	0.00	0.00	0.00	671.00	Cash	DC360123002 7420	10/01/2023

8.	AUG 2020- AUG 2020	SGST	Telangana	0.00	671.00	0.00	0.00	0.00	0.00	671.00	Cash	DC360123002 7420	10/01/2023
9.	SEP 2020- SEP 2020	CGST	Telangana	0.00	51.00	0.00	0.00	0.00	0.00	51.00	Cash	DC360123002 7420	10/01/2023
10.	SEP 2020- SEP 2020	SGST	Telangana	0.00	51.00	0.00	0.00	0.00	0.00	51.00	Cash	DC360123002 7420	10/01/2023
11.	OCT 2020- OCT 2020	CGST	Telangana	0.00	1,484.00	0.00	0.00	0.00	0.00	1,484.00	Cash	DC360123002 7420	10/01/2023
12.	OCT 2020- OCT 2020	SGST	Telangana	0.00	1,484.00	0.00	0.00	0.00	0.00	1,484.00	Cash	DC360123002 7420	10/01/2023
13.	NOV 2020- NOV 2020	CGST	Telangana	0.00	679.00	0.00	0.00	0.00	0.00	679.00	Cash	DC360123002 7420	10/01/2023
14.	NOV 2020- NOV 2020	SGST	Telangana	0.00	679.00	0.00	0.00	0.00	0.00	679.00	Cash	DC360123002 7420	10/01/2023
15.	DEC 2020- DEC 2020	CGST	Telangana	0.00	680.00	0.00	0.00	0.00	0.00	680.00	Cash	DC360123002 7420	10/01/2023
16.	DEC 2020- DEC 2020	SGST	Telangana	0.00	680.00	0.00	0.00	0.00	0.00	680.00	Cash	DC360123002 7420	10/01/2023
17.	JAN 2021- JAN 2021	CGST	Telangana	0.00	2,092.00	0.00	0.00	0.00	0.00	2,092.00	Cash	DC360123002 7420	10/01/2023
18.	JAN 2021- JAN 2021	SGST	Telangana	0.00	2,092.00	0.00	0.00	0.00	0.00	2,092.00	Cash	DC360123002 7420	10/01/2023
19.	MAR 2021- MAR 2021	CGST	Telangana	0.00	8,595.00	0.00	0.00	0.00	0.00	8,595.00	Cash	DC360123002 7420	10/01/2023
20.	MAR 2021- MAR 2021	SGST	Telangana	0.00	8,595.00	0.00	0.00	0.00	0.00	8,595.00	Cash	DC360123002 7420	10/01/2023

8. Reasons, if any -

Late Payment Interest for the period of 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: PARTNER

Date: 10/01/2023

