

**Summit Sales LLP**

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

Date: 11<sup>th</sup> January 2023

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

o/c

**Sub:** Reply to Notice dated 20<sup>th</sup> December 2022  
**Ref:** DIN No. INT36ACQFS2044C1Z70201920

Dear Sir / Madam

With reference to the above subject, a demand has been raised for the period of 2019-20 total amount Rs. 62,121/- (CGST Rs. 39,257/- & SGST Rs. 22,864/-) against late payment interest under Section 50(1) of the TGST/CGST Act.

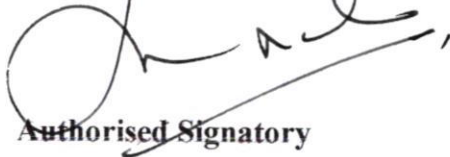
I would like to bring to your notice that CGST & SGST amounting to Rs. 62,121/- has been paid through DRC-03 vide ARN No. AD361120003066V dated 30<sup>th</sup> November 2020 towards interest payment for late payment of Tax for the period FY 20219-20. A copy of DRC-03 is attached for your reference.

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. 62,121/-

Kindly do the needful and acknowledge this letter.

**Thanking you,**

**Yours truly,**  
**For SUMMIT SALES LLP**

  
**Authorised Signatory**

**Encl :** Copy of DRC-03 vide ARN No. AD361120003066V dated 30<sup>th</sup> November 2020



**GOVERNMENT OF TELANGANA  
COMMERCIAL TAXES DEPARTMENT**

**Notice**

DIN	INT36ACQFS2044C1Z7201920
Date	20/12/2022
<b>Office details</b> Designation Circle Division	ASSISTANT COMMISSIONER (ST) M.G.ROAD-S.D.ROAD BEGUMPET
<b>Details of the Tax payer</b> Legal Name Trade Name GSTIN Email Id	SUMMIT SALES LLP SUMMIT SALES LLP 36ACQFS2044C1Z7 gst@modiproperties.com
Financial Year	2019-20

You have filed GSTR-3B for the period Apr, 2019 to Mar, 2020.

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	39257	22864	0	0	62121
2	Interest already paid in GSTR 3B	0	0	0	0	0
3	Balance interest Payable (Sl.No 1 – Sl.No 2)	39257	22864	0	0	62121

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 : 36ACQFS2044C1Z7		FY: 2019-20		Legal Name : SUMMIT SALES 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 2019	20/05/2019	28/05/2019	8	18%	0	0	0	0	0	0	0	0
2	Aug 2019	20/09/2019	26/09/2019	6	18%	0	0	0	0	0	0	0	0
3	Sep 2019	20/10/2019	08/11/2019	19	18%	286806	182975	0	0	2687	1714	0	0
4	Oct 2019	20/11/2019	04/01/2020	45	18%	429048	295698	0	0	9521	6562	0	0
5	Nov 2019	23/12/2019	04/01/2020	12	18%	339631	210945	0	0	2010	1248	0	0
6	Dec 2019	20/01/2020	28/01/2020	8	18%	665515	358379	0	0	2626	1414	0	0
7	Jan 2020	20/02/2020	19/03/2020	28	18%	880279	350554	0	0	12155	4841	0	0
8	Mar 2020	20/04/2020	09/07/2020	65	NOTE-2	520000	359167	0	0	10258	7085	0	0
	<b>TOTAL</b>					3121279	1757718	0	0	39257	22864	0	0

**Note 1 : February 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 30th day of June, 2020 and 9% thereafter till the 30th day of September, 2020 and 18% later.

**Note 2 : March 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.  
 Aggregate Turnover < 5 Cr. Preceding FY : NIL till the 3rd day of July, 2020 and 9% thereafter till the 30th day of September, 2020 and 18% later.

**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 :

Date :30/11/2020

1.	GSTIN	36ACQFS2044C1Z7									
2.	Name	SUMMIT SALES 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									
6.	Financial Year	2019-2020									
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	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	SEP 2019-SEP 2019	CGST	Telangana	0.00	1,714.00	0.00	0.00	1,714.00	Cash	DC3611200169019	30/11/2020
2.	SEP 2019-SEP 2019	SGST	Telangana	0.00	2,687.00	0.00	0.00	2,687.00	Cash	DC3611200169019	30/11/2020
3.	OCT 2019-OCT 2019	CGST	Telangana	0.00	6,562.00	0.00	0.00	6,562.00	Cash	DC3611200169019	30/11/2020
4.	OCT 2019-OCT 2019	SGST	Telangana	0.00	9,521.00	0.00	0.00	9,521.00	Cash	DC3611200169019	30/11/2020
5.	NOV 2019-NOV 2019	CGST	Telangana	0.00	1,248.00	0.00	0.00	1,248.00	Cash	DC3611200169019	30/11/2020
6.	NOV 2019-NOV 2019	SGST	Telangana	0.00	2,010.00	0.00	0.00	2,010.00	Cash	DC3611200169019	30/11/2020
7.	DEC 2019-DEC 2019	CGST	Telangana	0.00	1,414.00	0.00	0.00	1,414.00	Cash	DC3611200169019	30/11/2020
8.	DEC 2019-DEC 2019	SGST	Telangana	0.00	2,626.00	0.00	0.00	2,626.00	Cash	DC3611200169019	30/11/2020
9.	JAN 2020-JAN 2020	CGST	Telangana	0.00	4,841.00	0.00	0.00	4,841.00	Cash	DC3611200169019	30/11/2020

10.	JAN 2020- JAN 2020	SGST	Telangana	0.00	12,155.00	0.00	0.00	12,155.00	Cash	DC3611200169019	30/11/2020
11.	MAR 2020- MAR 2020	CGST	Telangana	0.00	7,085.00	0.00	0.00	7,085.00	Cash	DC3611200169019	30/11/2020
12.	MAR 2020- MAR 2020	SGST	Telangana	0.00	10,258.00	0.00	0.00	10,258.00	Cash	DC3611200169019	30/11/2020

8. Reasons, if any -

Interest Liability notice dated 09-10-2020

Interest on delay filing of GSTR3B 2019-20

Sec.50(1) of Sgst Act

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: Designated Partner

Date: 30/11/2020