

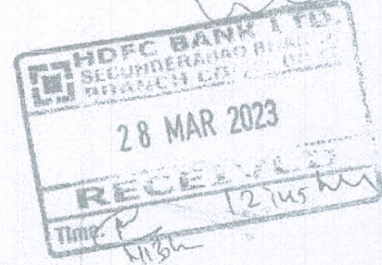
FORM GST DRC - 13

[See rule 145(1)]

NOTICE TO A THIRD PERSON UNDER SECTION 79(1)(C)

To
The Manager,
HDFC Bank,
Usha Kiran Complex, GR Floor,
Paradise Circle, Sarojini Devi Road,
Secunderabad - 500003.

Particulars of defaulter:
GSTIN : 36AAHFB7046A1ZT
Name : B & C Estates,
Address: 5-4-187/3 & 4, MG Road,
Secunderabad - 500003.



Interest Period : 2017-18

Notice Ref.No: 1) Form GST DRC-07 No.ZD3601230402133 dt.28-01-2023.
2) Notice in GSTIN: 36AAHFB7046A1ZT, dated 01-03-2023.

Whereas a sum of Rs.1,58,834/- (SGST Rs.80,479 + CGST Rs.78,355) [Rupees One lakh fifty eight thousand eight hundred and thirty four only] on account of interest is payable under the provisions of the SGST/ CGST Act by M/s B & C Estates, holding GSTIN: 36AAHFB7046A1ZT who has failed to make payment of such amount; and

It is observed that you hold or are likely to hold a sum of Rs.1,58,834/- (Rupees One lakh fifty eight thousand eight hundred and thirty four only) for or on account of the said person. The Tax Payer holds account in your Branch with the following details:

ACCOUNT No. 00422320004620
RTGS/ NEFT IFSC Code: HDFC0000042

You are hereby directed to pay a sum of Rs.1,58,834/- (SGST Rs.80,479 + CGST Rs.78,355) [Rupees One lakh fifty eight thousand eight hundred and thirty four only] to the Government forthwith or upon the money becoming due or being held in compliance of the provisions contained in clause (c)(i) of sub section (1) of section 79 of the Act.

Please note that any payment made by you in compliance of this notice will be deemed under section 79 of the Act to have been made under the authority of the said taxable person and the certificate from the government in **FORM GST DRC -14** will constitute a good and sufficient discharge of your liability to such person to the extent of the amount specified in the certificate.

Also, please note that if you discharge any liability to the said taxable person after receipt of this notice, you will be personally liable to the State/ Central Government under section 79 of the Act to the extent of the liability discharged, or to the extent of the liability of the taxable person for tax, cess, interest and penalty, whichever is less.

Please note that, in case you fail to make payment in pursuance of this notice, you shall be deemed to be a defaulter in respect of the amount specified in the notice and consequences of the Act or the rules made there-under shall follow.

PLACE : HYDERABAD
DATE : 28-03-2023

SRI E.ARAVINDA REDDY
DEPUTY COMMISSIONER
dc_stu2_bgpt@tgct.gov.in
Dy. Commissioner (State Tax), Audit
Begumpet Division, Hyderabad.