

FORM GST DRC - 07*[See rule 100(1), 100(2), 100(3) & 142(5)]***Summary of the order**

Reference No: ZD3601230402133

Date: 28/01/2023

To,

GSTIN/ID: 36AAHFB7046A1ZT -

Name: B & C ESTATES

Address: 5-4-187/3 and 4, 2nd floor, soham mansion, mg road, secunderabad, Rangareddy, Telangana, 500003

1. Details of order -

(a) Order no: 36AAHFB7046A1ZT17-18

(b) Order date: 28/01/2023

(c) Financial year: 2017-2018

(d) Tax period: Jul 2017 - Mar 2018

2. Issues involved - Interest on belated payment of regular Tax

3. Description of goods / services -

Sr. No.	HSN	Description
1.	9954	Construction services

4. Section of GST Act under which demand is created: Others

5. Details of demand

(Amount in Rs.)

Sr. No.	Tax rate(%)	Turnover	Place of supply	Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
1.	0	0.00	Telangana	SGST	0.00	80,479.00	0.00	0.00	0.00	80,479.00
2.	0	0.00	Telangana	CGST	0.00	78,355.00	0.00	0.00	0.00	78,355.00

Signature:

Name: AravindaReddy E

Designation: Deputy Commissioner

Begumpet STU-2

Jurisdiction: Begumpet STU-

2: Begumpet: Telangana

Copy to- --

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Attachment to DRC-07

DIN	INTD36AAHFB7046A1ZT201718
Date	28/01/2023
Office details Designation Circle Division	DEPUTY COMMISSIONER (ST) BEGUMPET STU2 BEGUMPET
Details of the Tax payer Legal Name Trade Name GSTIN Email Id	B & C ESTATES B&C ESTATES5 36AAHFB7046A1ZT gst@modiproperties.com
Financial Year	2017-18

Ref: 1) Notice in DIN : **INT36AAHFB7046A1ZT201718** Dated : **2022-12-20**

2) Reminder in DIN : **INTR36AAHFB7046A1ZT201718** Dated : **2022-12-30**

You have filed GSTR-3B for the period Jul, 2017 to Mar, 2018.

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). Hence a notice was issued vide reference 1st cited as under:

SL.No	Issue	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	Interest Payable	82329	80205	0	0	162534
2	Interest already paid in GSTR 3B	1850	1850	0	0	3700
3	Balance interest Payable (Sl. No 1 – Sl.No 2)	80479	78355	0	0	158834

Further a reminder notice was issued vide reference 2nd cited.After considering the interest payments made by you,balance interest payable is as under:

SL.No	Issue	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
4	Interest Paid after issuance of notice	0	0	0	0	0
5	Interest paid but not considered in notice (details submitted after issuance of notice)	0	0	0	0	0
6	Balance interest Payable (Sl.No 3 – Sl.No 4 - Sl.no 5)	80479	78355	0	0	158834

The interest payable, as specified at Sl. No 6 ought to have been paid by you voluntarily along with the corresponding GSTR 3B returns. But, it has been observed that you have failed to do so, even after issue of notice and a subsequent reminder in this regard.

As you have already availed sufficient amount of time for payment of GST Interest, since the issue of notice & reminder and long time has lapsed since the corresponding GSTR-3B return(s) was/were filed, M/s. **B & C ESTATES** shall pay the balance interest payable, specified at Sl. No 6 above within (10) days from the date of receipt of DRC -07, failing which action shall be initiated under the provisions of Section 79 of the CGST/Telangana GST Act, 2017 without further notice in the matter.

DEPUTY COMMISSIONER (ST)

BEGUMPET STU2

dc_stu2_bgpt@tgct.gov.in

Annexure I:

GSTIN : 36AAHFB7046A1ZT				FY: 2017-18		Legal Name : B & C ESTATES		(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	Jul 2017	25/08/2017	02/09/2017	8	18%	400454	345537	0	0	1580	1363	0	0
2	Aug 2017	20/09/2017	20/10/2017	30	18%	1259505	1178089	0	0	18634	17429	0	0
3	Sep 2017	20/10/2017	09/11/2017	20	18%	1562285	1513765	0	0	15409	14930	0	0
4	Oct 2017	20/11/2017	13/12/2017	23	18%	2412517	2412517	0	0	27364	27364	0	0
5	Nov 2017	20/12/2017	22/12/2017	2	18%	2385834	2157947	0	0	2353	2128	0	0
6	Jan 2018	20/02/2018	28/02/2018	8	18%	1802562	1802562	0	0	7111	7111	0	0
7	Feb 2018	20/03/2018	30/03/2018	10	18%	1595665	1595665	0	0	7869	7869	0	0
8	Mar 2018	20/04/2018	23/04/2018	3	18%	1358204	1358204	0	0	2009	2009	0	0
TOTAL						12777026	12364286	0	0	82329	80203	0	0

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	Jul 2017	02/09/2017	1850	1850	0	0
TOTAL			1850	1850	0	0

Interest Paid in DRC03 Before Notice Issued details :

Sl.No	DRC03 ARN	ARN Date	SGST	CGST	IGST	CESS
1	2	3	4	5	6	7

Nil

Interest Paid in DRC03 After Notice Issued details :

Sl.No	DRC03 ARN	ARN Date	SGST	CGST	IGST	CESS
1	2	3	4	5	6	7

Nil