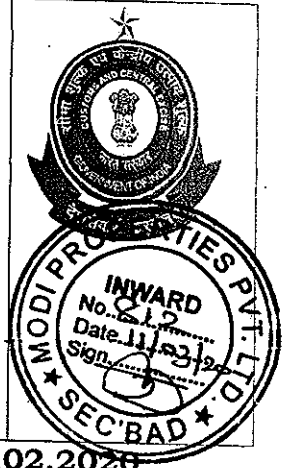




**OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX,
RAMGOPALPET-III RANGE
SECUNDERABAD GST DIVISION.**

**"सलीक सीनेट", गेट नः 416-4-2 & 417, रामगोपालपेट, एम. जी.
रोड सिकंदराबाद 500003**

**'SALIKE SENATE', Door No. 2-4-416 & 417,
RAMGOPALPET, MG ROAD, SECUNDERABAD - 500003**
mail-cgst.yo0103@gmail.com



O.C. No. /2020

Date: 18.02.2020

To
VISTA HOMES,
5-4-187/3 AND 4, 2ND FLOOR, SOHAM MANSION, MG ROAD, SECUNDERABAD, Ranga
Reddy, 500003,
36AAGFV2068P1ZJ,
gst@modiproperties.com

Tax period - F.Y. 2017-18 & 2018-19

Notice for non-payment of interest for delayed filed of GSTR3B returns

Your kind attention is invited to **Section 50 of CGST Act 2017: Interest on Delayed
Payment of Tax (CHAPTER X - PAYMENT OF TAX)**

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council. Interest on delayed payment of tax:

Provided that the interest on tax payable 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, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.

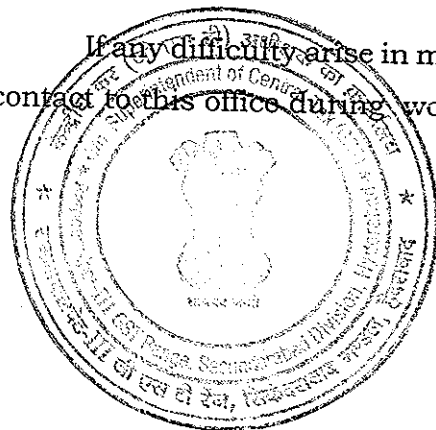
(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

In this connection, it is observed during scrutiny of the return for the tax period referred to above, that you have filed GSTR-3B return beyond the due date prescribed in the CGST Act, 2017. Hence, you have to pay interest @ 18% P.A. on delayed payment of tax, as per Section 50 of the CGST Act, 2017. The total interest due is as below

Period	Interest
2017-18	23223.018082191731
2018-19	0

In this regard it is requested to pay the interest in correct head immediately failing which Show Cause Notice will be issued as per CGST Act, 2017.

If any difficulty arise in making payment of interest or nay related quarries, please contact to this office during working hours.



Yours faithfully
(Signature)
(A. Mohan Kumar)
Superintendent
केन्द्रीय कर (जी एस टी)
Central Tax (GST)
रामगोपालपेट-III जी एस टी रेंज
Ramgopalpet-III GST Range
सिकंदराबाद
Secunderabad Division