



Site Office : Sy. Nos. 193 to 195, Kushaiguda,
Hyderabad- 500 062, ☎ +91-40-6464 4006.
✉ vista@modiproperties.com
Owned & Developed by: M/s. VISTA HOMES

Date: 30-05-2020

To
The Superintendent of Central Tax,
Ramgopalpet-III GST Range,
Secunderabad GST Division,
Salike Senate, D No.2-4-416 & 417,
M. G.Road, Secunderabad – 500 003.

Dear Sir,

Sub: Reply to the letter dated 18-02-2020 O.C. No.23/2020

Ref: Letters dated 18-02-2020 requiring us to pay interest of Rs.23,224/-

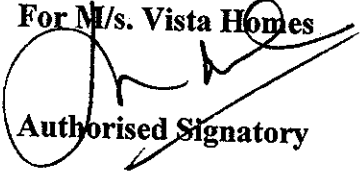
1. We have been registered under GST vide GSTIN 36AAGFV2068P1ZJ and discharging GST on regular basis on the services provided and received by us. However, there was a delay in filing the GSTR-3B returns for certain months *inter alia* due to the fact that we were unaware of due dates and system compliance as it was initial phase of filing returns under GST. However, we paid interest U/sec 50, whenever there was a delay in filing returns during the initial stages and the details are enclosed as Annexure-A.
2. In this regard, we would like to bring to your notice that we have received the letter O.C. No.23/2020 dated 18-02-2020 from your good office stating that there is a delay in filing the return and required us to pay interest of 23,224/-. However, the detailed calculation showing the arrival of Rs.23,224/- is not provided to us. Hence, we request you to provide the detailed calculations.
3. Since we have already paid interest on net tax liability, there is no requirement to pay any interest now. Hence, we request you to drop the further proceedings in this regard.

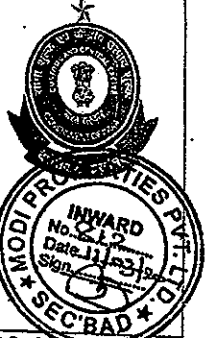
We shall be glad to provide any information in this regard. Kindly acknowledge the receipt of this reply and do the needful.

Thanking You

**Your Truly
For M/s. Vista Homes**

Authorised Signatory

A handwritten signature in black ink, consisting of a large, stylized 'V' followed by a horizontal line and a diagonal stroke.

	NATION TAX MARKET OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX, RAMGOPALPET-III RANGE SECUNDERABAD GST DIVISION. "सलीक सीनेट", गेट नः 416-4-28 & 417, रामगोपालपेट, एम. जी. रोड सिकंदराबाद 500003 'SALIK SENATE', Door No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD - 500003 mail-cgst.yo0103@gmail.com	
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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.

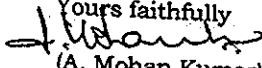
In this connection, it is observed during scrutiny of the return for the tax period referred to above, that you have filed GSTR-3B return beyond the due date prescribed in the CGST Act, 2017. Hence, you have to pay interest @ 18% P.A. on delayed payment of tax, as per Section 50 of the CGST Act, 2017.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

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

Vista Homes Interest on delay of Gst-3B returns on net liability.xlsx
Annexure-A

Topic Name :		Interest on tax liability for delay filing of GSTR-3B									
Name of the auditee:		Vista Homes									
Review Period:		Jul-17 to Mar-18									
								</			

Form GSTR-3B

[See rule 61(5)]

Year	2017-18
Month	July

1. GSTIN	36AAGFV2068PZJ
2. Legal name of the registered person	VISTA HOMES

3.1 Tax on outward and reverse charge inward supplies

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	119444408.00	0.00	761664.00	761664.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (Nil rated, exempted)	0.00	-	-	-	-
(d) Inward supplies (liable to reverse charge)	2647164.00	0.00	159237.00	159237.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

3.2 Inter-state supplies

Nature of Supplies	Total Taxable value	Integrated Tax
Supplies made to Unregistered Persons	0.00	0.00
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
(A) ITC Available	0.00	399043.00	399043.00	0.00
(B) ITC Reversed	0.00	0.00	0.00	0.00
(C) Net ITC Available (A) - (B)	0.00	399043.00	399043.00	0.00
(D) Ineligible ITC	0.00	0.00	0.00	0.00

5. Exempt, nil and Non GST inward supplies

Nature of Supplies	Inter-state supplies	Intra-state supplies
From a supplier under composition scheme, Exempt and Nil rated supply	0.00	0.00
Non-GST supply	0.00	0.00

5.1 Interest and Late fee

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	0.00	3652.00	3652.00	0.00
Late fee	-	0.00	0.00	

6.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax/Cess paid in cash	Interest paid in cash	Late fee paid in cash
		Integrated Tax	Central Tax	State/UT Tax	Cess			
(A) Other than reverse charge								
Integrated Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
Central Tax	0.00	0.00	284806.00	-	476858.00	3652.00	0.00	0.00
State/UT Tax	0.00	0.00	-	284806.00	476858.00	3652.00	0.00	0.00
Cess	0.00	-	-	-	0.00	0.00	0.00	0.00
(B) Reverse charge								
Integrated Tax	0.00	-	-	-	-	0.00	-	-
Central Tax	0.00	-	-	-	159237.00	-	-	-
State/UT Tax	0.00	-	-	-	159237.00	-	-	-
Cess	0.00	-	-	-	0.00	-	-	-

6.2. TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
TDS	0	0	0
TCS	0	0	0

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 :AD3601200090602

Date :31/01/2020

1.	GSTIN	36AAGFV2068P1ZJ									
2.	Name	VISTA HOMES									
3.	Cause of Payment	Annual return									
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	2017-2018									
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.	JUL 2017 - MAR 2018	CGST	Telangana	80,928.00	30,394.00	0.00	0.00	111,322.00	Cash	DC3601200184949	31/01/2020
2.	JUL 2017 - MAR 2018	SGST	Telangana	80,928.00	30,394.00	0.00	0.00	111,322.00	Cash	DC3601200184949	31/01/2020

8. Reasons, if any -

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: Managing Partner

Date: 31/01/2020

DRC-03