

From
Nilgiri Estates
5-4-187, Soham Mansion,
M.G. Road, Ranigunj
Secunderabad, Hyderabad
Telangana, 500003.

Date: 16-06-2020.

To,
The Superintendent,
Commercial Tax Dept,
Ramgopalpet, Ranigunj
Hyderabad.

Sir,

Sub: Reply to Notice dated 27-05-2020 GST Act 2017 – Difference in GST Output liabilities between GSTR 1 and GSTR 3B for the Period 2017-18 & 2018-19.

In connection with the above Notice, the following is submitted for your kind consideration:

1) F.Y. 17-18 and F.Y. 18-19

As per the Notice the GST Output liability in GSTR 1 (After Amendment) for F.Y. 17-18 & 18-19 is Rs 1,95,35,832 and output liability in the GSTR 3B Return for FY 17-18 & 18-19 is

Rs 1,89,46,702/-. Therefore, the difference of Rs 5,89,130/- was Short paid.

a) Summary Details of Output Tax liability filed in GSTR 1(After Amendment) and GSTR 3B for F.Y. 17-18 and F.Y. 18-19 is given below table:

Particular	Taxable Value	CGST	SGST	Total Tax
GSTR 1 (After Amendment)	10,82,31,293	97,67,916	97,67,916	1,95,35,832
GSTR 3B	12,90,59,760	94,73,351	94,73,351	1,89,46,702
Difference		2,94,565	2,94,565	5,89,130

Of the above an amount of Rs. 5,15,480/- was paid GST through DRC-03 on 09-08-2019 acknowledged vide ARN no. AD3608190006125. (Copy Attached as Annexure 1)

The differential balance of Rs 73,650/- is further paid through DRC -03 on 15-06-2020 acknowledged vide ARN no. AD360620001467E. ((Copy Attached as Annexure 2)

Extract of Electronic Credit Ledger attached as Annexure 3.

2) Interest on differential Amount of Taxes for F.Y. 17-18 & F.Y. 18-19

It is also noted that we have revised transaction value and therefore resulting in the increase of Output tax liability in GSTR 1 for the Month of July-17, October-17 and March-19 for which we are liable to pay interest for that period. Total Interest is Rs 68,293/-

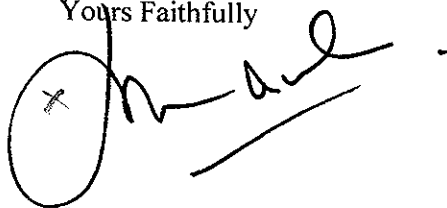
The Differential Amount workings as mentioned in the notice is given below:

Month			Due Date of Payment	Actual Date of payment	No of days of delay	Interest	
	CGST	SGST				CGST	SGST
Jul-17	2,48,398	2,48,398	25-08-2017	28-12-2017	125	15,312	15,312
Oct-17	1,67,878	1,67,878	20-11-2017	28-12-2017	38	3,146	3,146
Mar-19	2,94,563	2,94,563	23-04-2019	09-08-2019	105	15,689	15,689

However, it is to be noted that the GST Council, in its 39th meeting held on 14.03.2020, has recommended that, Interest for delay in payment of GST to be charged on the net cash tax liability w.e.f. 01.07.2017 (Law to be amended retrospectively). (Press release of the same is attached as Annexure 4).

In this context, it is requested to provide a revised computation of interest liability (if any).

Yours Faithfully



For Niligiri Estates

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

1.	GSTIN		36AAHFNO766F1ZA								
2.	Name		NILGIRI ESTATES								
3.	Cause of Payment		Voluntary								
4.	Section under which voluntary payment is made		73(5) Voluntary								
5.	Details of show cause notice, if payment is made within 30 days of its issue		Reference No.: N.A.		Date of issue : N.A.						
6.	Financial Year		2018-2019								
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)										
Sl. No	Tax Period	Act	Place of supply (POS)	Tax/Cess	Interest	Penalty, if applicable	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	DEC 2018-DEC 2018	CGST	Telangana	2,57,740.00	0	0	0	2,57,740.00	N.A.	N.A.	N.A.
2	DEC 2018-DEC 2018	SGST	Telangana	2,57,740.00	0	0	0	2,57,740.00	N.A.	N.A.	N.A.

8.Reasons, if any- Voluntary payment of output liability

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: undefined
Designation / Status: Managing Partner
Date: 09/08/2019

UNP

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 :15/06/2020

1.	GSTIN				36AAHFNO766F1ZA							
2.	Name				NILGIRI ESTATES							
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				Date of issue:NA			
6.	Financial Year				2018-2019							
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.	MAR 2019- MAR 2019	CGST	Telangana	36,825.00	0.00	0.00	0.00	36,825.00	Credit	DI3606200043532	15/06/2020	
2.	MAR 2019- MAR 2019	SGST	Telangana	36,825.00	0.00	0.00	0.00	36,825.00	Credit	DI3606200043532	15/06/2020	

8. Reasons, if any -

Payment made on account of the difference between GSTR1 and GSTR3B.

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 .

DRC-03

Signature of Authorized Signatory
Name: SOHAM MODI
Designation: Managing Partner
Date: 15/06/2020

Electronic Credit Ledger

GSTIN - 36AAHFNO766F1ZA

Legal Name - NILGIRI ESTATES

Period: From -01/06/2020 To - 16/06/2020

Sr.No	Date	Reference No.	Tax period, if any	Description	Transaction Type (DR) / Credit (CR)	Credit/Debit (₹)					Balance Available(₹)				
						Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
-	-	-	-	Opening Balance	-	-	-	-	-	-	0.00	51,45,954.00	49,08,848.00	0.00	1,00,54,802.00
1	15/06/2020	D13606200043332	Mar-19	Voluntary payment	Debit	0.00	36,825.00	36,825.00	0.00	73,650.00	0.00	51,09,129.00	48,72,023.00	0.00	99,81,152.00
2	16/06/2020	AA3604201861975	Apr-20	ITC accrued through - Inputs	Credit	0.00	8,399.00	8,399.00	0.00	16,798.00	0.00	51,17,528.00	48,80,422.00	0.00	99,97,950.00
3	16/06/2020	D13606200045232	Apr-20	Other than reverse charge	Debit	0.00	56,813.00	56,813.00	0.00	1,13,626.00	0.00	50,60,715.00	48,23,609.00	0.00	98,84,324.00
-	-	-	-	Closing Balance	-	-	-	-	-	-	0.00	50,60,715.00	48,23,609.00	0.00	98,84,324.00

39th Meeting of the GST Council, New Delhi

14 March, 2020

PRESS RELEASE

(Law and Procedure related changes)

The GST Council, in its 39th meeting held on 14.03.2020, has made the following recommendations:

1. Measures for Trade facilitation:

- * a. (Interest for delay in payment of GST to be charged on the net cash tax liability w.e.f. 01.07.2017 (Law to be amended retrospectively).)
- b. Where registrations have been cancelled till 14.03.2020, application for revocation of cancellation of registration can be filled up to 30.06.2020 (extension of period of application as one-time measure to facilitate those who want to conduct business).
- c. Annual Return:
 - i. Relaxation to MSMEs from furnishing of Reconciliation Statement in **FORM GSTR-9C**, for the financial year 2018-19, for taxpayers having aggregate turnover below Rs. 5 crores;
 - ii. Due date for filing the Annual return and the Reconciliation Statement for financial year 2018-19 to be extended to 30.06.2020; and
 - iii. Late fees not to be levied for delayed filing of the Annual return and the Reconciliation Statement for financial year 2017-18 and 2018-19 for taxpayers with aggregate turnover less than Rs. 2 crores.
- d. A new facility called 'Know Your Supplier' to be introduced so as to enable every registered person to have some basic information about the suppliers with whom they conduct or propose to conduct business.
- e. The requirement of furnishing **FORM GSTR-1** for 2019-20 to be waived for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-Central Tax (Rate) dated 07.03.2019 by filing **FORM CMP-02**.
- f. A special procedure is being prescribed for registered persons who are corporate debtors under the provisions of the Insolvency and Bankruptcy

Code, 2016 and are undergoing the corporate insolvency resolution process, so as to enable them to comply with the provisions of GST Laws during the CIRP period.

- g. A special procedure for registered persons in Dadra and Nagar Haveli & Daman and Diu during transition period, consequent to merger of the UTs w.e.f. 26.01.2020; transition to be completed by 31.05.2020.
- h. Extension of due dates for **FORM GSTR-3B** for the month of July, 2019 to January, 2020 till 24th March, 2020 for registered persons having principal place of business in the Union territory of Ladakh. Similar extension is also recommended for **FORM GSTR-1 & FORM GSTR-7**.
- i. Bunching of refund claims allowed across financial years to facilitate exporters.

2. Deferment of E-invoice and QR Code:

- a. Certain class of registered persons (insurance company, banking company, financial institution, non-banking financial institution, GTA, passenger transportation service etc.) to be exempted from issuing e-invoices or capturing dynamic QR code; and
- b. The dates for implementation of e-invoicing and QR Code to be extended to 01.10.2020.

3. Deferment of e-wallet Scheme:

- a. Extension of the time to finalize **e-Wallet scheme up to 31.03.2021; and**
- b. Extension of the **present exemptions from IGST and Cess on the imports made under the AA/EPCG/EOU schemes up to 31.03.2021.**

4. Continuation of existing system of furnishing FORM GSTR-1 & FORM GSTR-3B till September, 2020;

5. Other new initiatives:

- a. Seeking information return from Banks;
- b. To curb fake invoicing and fraudulent passing of ITC, restrictions to be imposed on passing of the ITC in case of new GST registrations, before physical verification of premises and Financial KYC of the registered person.

6. Issuance of circulars in respect of:

- a. Clarification in apportionment of ITC in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules;

- b. Appeals during non-constitution of the Appellate Tribunal;
- c. Clarification on refund related issues; and
- d. Clarification on special procedure for registered persons who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016, undergoing the corporate insolvency resolution process.

7. Amendments to the CGST Rules: Key amendments are as below:

- a. Procedure for reversal of input tax credit in respect of capital goods partly used for affecting taxable supplies and partly for exempt supplies under rule 43 (1) (c);
 - b. ceiling to be fixed for the value of the export supply for the purpose of calculation of refund on zero rated supplies;
 - c. to allow for refund to be sanctioned in both cash and credit in case of excess payment of tax;
 - d. to provide for recovery of refund on export of goods where export proceeds are not realized within the time prescribed under FEMA; and
 - e. to operationalize Aadhaar authentication for new taxpayers.
- 8. Certain amendments to be carried out in the GST laws.**

Note: The recommendations of the GST Council have been presented in this release in simple language for information of all stakeholders. The same would be given effect through relevant Circulars/Notifications or amendment in GST laws which alone shall have the force of law.



**NATION
TAX
MARKET**



सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS

रामगोपालपेट 2 मालएवम्सेवाकररेंजसिकंदराबादमालएवम्सेवाकरमंडल, सिकंदराबादमालएवम्सेवाकरआयुक्तालय

RAMGOPALPET II RANGE, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE

पता: "सलीकसीनेट", गेट नं. 2-4-416& 417, रामगोपालपेट, एम. जी. रोड सिकंदराबाद 500003

ADD: "SALIK SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003

Contact No. 040-27718212

email- cgst.rgpetrg2@gov.in

DIN No. 20200556YO000041C54

Date: - 27.05.2020

To,

M/s Nilgiri Estates,

5-8-187, 3 & 4, 2nd Floor, Soham Mansion,

M.G.Road, Secunderabad-500003.

Gentlemen,

Subject:- Difference between output liabilities between GSTR 3B and GSTR 1 for the period 2017-18 & 2018-19 – reg.

With reference to the above subject, after perusal of your reply dated 02.01.2020 submitted to this office on 18.02.2020, it came to notice that you have amended the transaction value in GSTR 1 of some past months in F.Y. 2017-18 & 2018-19. After amendments in GSTR 1, the summary of output tax liabilities as per GSTR 1 and tax discharged in GSTR 3B for the said period are mentioned hereunder: -

Particulars	Taxable value	CGST	SGST	Total Tax
GSTR 1 (after Amendments)	10,82,31,293	97,67,916	97,67,916	1,95,35,832
GSTR 3B	12,90,59,760	94,73,351	94,73,351	1,89,46,702
Difference	-2,08,28,467	2,94,565	2,94,565	5,89,130

From the above table, it appears that after amendment GSTR 1, total tax liability works out to Rs. 1,95,35,832/- in GSTR 1 whereas you have paid the total tax of Rs. 1,89,46,702/- in GSTR 3B for the said period and paid an amount of Rs. 5,15,480/- towards GST through DRC 03 on 09.08.2019. Hence, you are liable to pay an amount of Rs. 73,650/- along with interest as applicable towards short payment of GST.

It also came to notice that you have also revised transaction value and output tax liability in GSTR 1 of some past months in F.Y 2017-18 and 2018-19 for which you are liable to pay interest for that period. Total interest works out to Rs.68,293/-. The details of payable interest are mentioned hereunder: -

Month	Differential amount of taxes					Interest	
	CGST	SGST	due date of payment	Actual date of payment	No. of days of delay	CGST	SGST
Jul-17	248398	248398	25-08-2017	28-12-2017	125	15312	15312
Oct-17	167878	167878	20-11-2017	28-12-2017	38	3146	3146
Mar-19	294563	294563	23-04-2019	09-08-2019	108	15689	15689
	58,760		Total			34147	34147

In this regard, you are requested to pay the said amount and also submit 26AS & 26Q covering the period from 2017-18 & 2018-19 immediately.

Yours faithfully,

(S GNANESHWAR) 2020
Superintendent
Ramgopalpet II Range
केन्द्रीय एम. जी. रोड (सी)
Central Tax (GST)
रामगोपालपेट-II जो एम. जी. रोड
Ramgopalpet-II GST Range
सिकंदराबाद मण्डल
Secunderabad Division
Secunderabad/Hyderabad

Copy to:

Shri Soham Satish Modi (Managing Director)

Plot No. 280, Road No. 25, Jubilee Hills,

Hyderabad – 500033.