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

Date: 16-06-2020.

Received
Sreeram
16/6/2020

अधीक्षक
Superintendent
केन्द्रीय कर (जी एस टी)
Central Tax (GST)
रामगोपालपेट-II जी एस टी रेंज
Ramgopalpet-II GST Range
सिकंदराबाद प्रभाग
Secunderabad Division
हैदराबाद/Hyderabad

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. AD360819000612S. (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. AD360620001467F. (Copy Attached as Annexure 2)

NILGIRI ESTATES SEC-BAD

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	CGST	SGST	Due Date of Payment	Actual Date of payment	No of days of delay	Interest CGST	Interest 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