

Draft Reply against Interest on delay payment

Dated:

The Jurisdictional Officer,

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Ref— M/s GSTMITRA Praveen Sharma (GSTIN:)

Subject: - Reply to the letter for Interest on delay payment of GST

Respected Sir Ma'am,

We are in receipt of the letter send by your kind self to our organization. having with the subject matter "**Interest on delay payment of GST-Reg.**"

In the above mentioned letter, you have specified your observation that there has been delay in payment of GST for the period from 2017-18, 2018-19 & 2019-20 by us, for which we are liable to pay interest under section 50 of the CGST Act 2017 A copy of the letter has been attached herewith and marked as **Annexure – A.**

Further, in the letter you have requested us to pay the interest amounting to at the earliest vide DRC-03 with an intimation to the undersigned, failing which necessary recovery action may be initiated from the department, as per section 79 of the CGST Act, 2017.

We through this letter submit that we have paid GST liability for the period 2017-18 to 2020-21 vide filing of GSTR 3B on or before the prescribed due date or extended due date in terms of sec. 39 of the CGST Act 2017 read with relevant notifications issued time to time.

A detailed statement of Due date and actual date of filing of GSTR 3B for the above-mentioned period has been attached with this letter and marked as **Annexure-B.**

From the above it can be concluded that since there is no delay in payment of GST for the period from 2017-18 to 2020-21, hence we are not liable to pay any interest under section 50 of the CGST Act 2017. The proceedings for the instant case may be dropped accordingly.

Thanking you

Draft Reply against Interest on delay payment

For **GSTMITRA Praveen Sharma**

Praveen Sharma
(Authorized Representative)