

2962-2971
03-09-2025

	सहायक आयुक्तकार्यालय, दरियागंज OFFICE OF THE ASSISTANT COMMISSIONER DARYAGANJ DIVISION केन्द्रीय माल और सेवा कर आयुक्तालय, दिल्ली उत्तर CENTRAL GOODS AND SERVICE TAX, DELHI NORTH COMMISSIONERATE 17-बी, आई.ऐ.ई. हाउस, आई. पी. एस्टेट, नई दिल्ली 17-B, I.A.E.A. HOUSE, I.P. ESTATE, NEW DELHI e-mail- cgstdaryaganj@gmail.com	
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ALERT CIRCULAR No. 28/2025-26

To,

Deputy/Assistant Commissioner, 17-B I.A.E.A. House I.P. Estate, New Delhi (JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI NORTH Division - DARYA GANJ Range - RANGE - 1	The Deputy/Assistant Commissioner (Excise & Taxation), Vyapar Bhawan, IP Estate New Delhi-110002 (email: ctt.delhi@delhi.gov.in) (JURISDICTION - STATE) State - Delhi Zone - Zone 3 Ward - Ward 40
Deputy/Assistant Commissioner, 17-B I.A.E.A. House I.P. Estate, New Delhi (JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI NORTH Division - OLD DELHI Range - RANGE - 8	The Deputy/Assistant Commissioner (Excise & Taxation), Vyapar Bhawan, IP Estate New Delhi-110002 (email: ctt.delhi@delhi.gov.in) (JURISDICTION - STATE) State - Delhi Zone - Zone 2 Ward - Ward 21
The Deputy Commissioner, Delhi South Commissionerate, 4th Floor, 14-15, Farm Bhawan, Nehru Place, New Delhi - 110019. (JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI SOUTH Division - OKHLA Range - RANGE - 78	The Deputy/Assistant Commissioner (Excise & Taxation), Vyapar Bhawan, IP Estate New Delhi-110002 (email: ctt.delhi@delhi.gov.in) (JURISDICTION - STATE) State - Delhi Zone - Zone 1 Ward - Ward 27
The Deputy/Assistant Commissioner (Excise & Taxation), Vyapar Bhawan, IP Estate New Delhi-110002 (email: ctt.delhi@delhi.gov.in) (JURISDICTION - STATE) State - Delhi Zone - Zone 2 Ward - Ward 21	Deputy/Assistant Commissioner, 4/10, OPG House, Asaf Ali Road, New Delhi (JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI NORTH Division - KAMLA NAGAR Range - RANGE - 17
The Deputy/Assistant Commissioner CGST Delhi East, 1st floor, Core-IV, Scope Minar, Laxmi Nagar, Delhi-110092 (JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI EAST Division - LAXMI NAGAR	The Deputy/Assistant Commissioner, scope minar, core-4 1st Floor, Distt. Centre, laxmi nagar, East Delhi, 110092, (JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI EAST Division - LAXMI NAGAR

Range - RANGE - 151	Range - RANGE - 151
The Deputy/Assistant Commissioner (Excise & Taxation), Vyapar Bhawan, IP Estate New Delhi-110002 (email: ctt.delhi@delhi.gov.in) (JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI NORTH Division - KAMLA NAGAR Range - RANGE - 17	Deputy/Assistant Commissioner 4th Floor, 14-15 Farm Bhawan, Nehru Place, Nehru Place, New Delhi, Nehru Place 110019 (JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI Division - SOUTH Range - RANGE - 78
The Deputy/Assistant Commissioner, 4/10, Asaf Ali Road, Near Delite Cinema, Indraprastha, Central Delhi-110002 (JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI NORTH Division - KAMLA NAGAR Range - RANGE - 17	

Sub: Taxpayers wrongly passed on Input Tax Credit by way of issue of invoices without supply of goods or services or both to a non-existent firm-reg.

On basis of DGARM report for scrutiny of the F.Y. 2019-20, analysis of M/s MOHD SHAHID ENTERPRISES (GSTIN: 07BJAPA3428C1ZZ), having principal place of business at SHOP NO-42, KH/85/, DARYA GANJ, New Delhi, Delhi, 110006 was conducted. As a result, it is found that the taxpayer has availed ITC amounting to Rs 19,49,39,150.28/- in the F.Y. 2019-20 whereas the supplier has not filed their GSTR-3B thus the due tax has not been paid to the Government hence ITC availed has become inadmissible as per Section 16 of the CGST Act, 2017, and also ITC to the its recipient has become ineligible as per Section 16 of the CGST Act, 2017. Further, in F.Y. 2020-21, the taxpayer has not filed his GSTR-3B, hence the for ITC transferred, the due tax has not been paid to the Government, therefore, ITC to the its recipient has become ineligible as per Section 16 of the CGST Act, 2017 for the F.Y. 2020-21. During physical verification at the PPOB, the taxpayer was found non-existent. Therefore, it appears that of M/s SHAHID ENTERPRISES (GSTIN: 07BJAPA3428C1ZZ) has taken ITC on basis of invoices without actual receipt goods or services or both and has passed on ITC without paying tax to the Government. Hence, the ITC passed-on by the non-existent firm, i.e. M/s SHAHID ENTERPRISES (GSTIN: 07BJAPA3428C1ZZ) becomes ineligible for the recipients and is liable to be recovered from its recipients. According to the GSTR-1 of M/s SHAHID ENTERPRISES (GSTIN: 07BJAPA3428C1ZZ), it is observed that the taxpayer has passed-on ITC to following taxpayers/firms/companies during the F.Y. 2019-20:

GSTIN	Receiver Name	Sum of Integrated Tax	Sum of Central Tax	Sum of State/UT Tax	Sum of Cess Amount	Total	JURISDICTION
07AFKPA5681 E2ZJ	vishesh agarwal	-	4,39,46,409.00	4,39,46,409.00	-	8,78,92,818.00	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI NORTH Division - DARYA GANJ Range - RANGE - 1
07ATZPB4177 F2ZB	KESHAVARAO TRINATH BAIPOU	-	1,37,77,350.22	1,37,77,350.22	-	2,75,54,700.44	(JURISDICTION - CENTER) State - CBIC

							Zone - DELHI Commissionerate - DELHI NORTH Division - OLD DELHI Range - RANGE - 8
07BPGPD5289 C1ZZ	SHIV KUMARI DEVI	-	64,17,039.45	64,17,039.45	-	1,28,34, 078.90	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI SOUTH Division - OKHLA Range - RANGE - 78
07CDVPP3503 R1ZO	VIJAY PAL	-	66,63,429.18	66,63,429.18	-	1,33,26, 858.36	(JURISDICTION - STATE) State - Delhi Zone - Zone 2 Ward - Ward 21
07HQGPK631 7D1ZV	MAHESH KUMAR	-	1,44,28,065.60	1,44,28,065.6 0	-	2,88,56, 131.20	(JURISDICTION - STATE) State - Delhi Zone - Zone 3 Ward - Ward 40
07HZSPK6417 D1ZO	MUNNA KHAN	-	53,22,155.92	53,22,155.92	-	1,06,44, 311.84	(JURISDICTION - STATE) State - Delhi Zone - Zone 2 Ward - Ward 21
07IOEPS4059 M2Z5	KESAR SINGH	-	1,05,51,644.66	1,05,51,644.6 6	-	2,11,03, 289.32	(JURISDICTION - STATE) State - Delhi Zone - Zone 1 Ward - Ward 27

Further, it is observed that the taxpayer has passed-on ITC to following taxpayers/firms/companies during the F.Y. 2020-21:

GSTIN	Receiver Name	Sum of Integrated Tax	Sum of Central Tax	Sum of State/UT Tax	Total	JURISDICTION
07AFKPA5681E 2ZJ	vishesh agarwal	-	1,16,45,526.78	1,16,45,526.78	2,32,91,05 3.56	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI NORTH Division - DARYA GANJ Range - RANGE - 1
07ATZPB4177F 2ZB	KESHAVARAO TRINATH BAI POTU	-	1,32,74,980.97	1,32,74,980.97	2,65,49,96 1.94	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI NORTH Division - OLD DELHI Range - RANGE - 8
07BPGPD5289C 1ZZ	SHIV KUMARI DEVI	-	1,21,43,547.11	1,21,43,547.11	2,42,87,09 4.22	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI SOUTH Division - OKHLA Range - RANGE - 78
07FIQPP1272N1 ZH	UMESH KUMAR PANDIT	-	25,83,551.52	25,83,551.52	51,67,103. 04	(JURISDICTION - CENTER) State - CBIC

						Zone - DELHI Commissionerate - DELHI NORTH Division - OLD DELHI Range - RANGE - 6
07GRDPK6634 N1Z8	GUNESH KUMAR	-	28,02,914.55	28,02,914.55	56,05,829. 10	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI EAST Division - LAXMI NAGAR Range - RANGE - 151
07IOEPS4059M ZZ5	KESAR SINGH	-	1,30,44,393.53	1,30,44,393.53	2,60,88,78 7.06	(JURISDICTION - STATE) State - Delhi Zone - Zone 1 Ward - Ward 27
07IUBPK1511B1 Z9	HIMANSHU KUMAR	-	28,52,100.81	28,52,100.81	57,04,201. 62	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI NORTH Division - KAMLA NAGAR Range - RANGE - 17

2. In view of the above, appropriate action may please be initiated against the entities mentioned above, who have availed ITC passed-on by M/s SHAHID ENTERPRISES (GSTIN: 07BJAPA3428C1ZZ) by way of issue of invoices without supply of goods or services or both in violation of the provisions of the CGST Act or rules made thereunder. Action taken in this regard and recoveries made, if any, may be communicated to this office.

3. Further, in case any of the above listed firms are found non-existent, the same may also please be informed to this office, and the appropriate action be initiated at your end.

4. Kindly forward this letter to their respective Central/State Authorities if the GSTIN falls under another jurisdiction.

Yours sincerely,

Digitally signed by
Charu Dhankar

Date: 03-09-2025

14:43:59 Charu Dhankar)

Assistant Commissioner

Daryaganj Division

CGST Delhi North Commissionerate