



कार्यालय प्रधान आयुक्त  
OFFICE OF THE PRINCIPAL COMMISSIONER  
केंद्रीय माल और सेवाकर कार्यालय दिल्ली उत्तर  
CENTRAL GOODS AND SERVICES TAX DELHI NORTH  
केन्द्रीय राजस्व भवन, इन्द्रप्रस्थ एस्टेट, नई दिल्ली -110002  
C. R. BUILDING, I. P. ESTATE, NEW DELHI-110002



C.No. IV(Hqrs.Prev)/GST-N/12/17/Gr-3/2025 /16338

Dated 04.09.2025

To,

✓ The Commissioner,  
Department of Trade and Taxes,  
Government of NCT of Delhi,  
Vyapar Bhawan, Indraprastha Marg, IP Estate, Delhi, 110002.

Sir/Madam,

**Subject: Forwarding of Alert Circular reg.**

Please find enclosed herewith an Alert Circular No. 35/2024-25 dated 30.01.2025 from O/o the Principal Commissioner of CGST & Central Excise, Bhopal, Commissionerate. Vide said alert it has been informed that some of the taxpayers fall under the jurisdiction of CGST Delhi North Commissionerate are recipients of fraudulent/bogus ITC from Non-Existent/Bogus firm (as mentioned in said Alert Circulars). Details of such taxpayers are as follows:

S No.	GSTIN Taxpayer forwarded to Delhi North for enquiry	Trade Name	Administrative office
1	07ABEPS6533R1ZW	BABU LAL PLASTIC GOODS	Zone - Zone 3 Ward - Ward 50

2. As the aforesaid taxpayer under the administrative control of state GST Delhi, the said alert Circulars are being forwarded to your office for necessary action at your end please.

Yours faithfully,

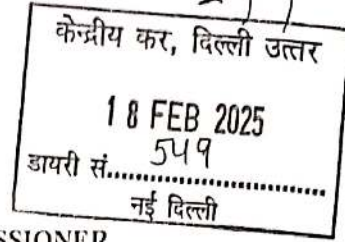
Encl: As above

*Bhawan Mallik*  
03-09-25

**Additional Commissioner  
CGST Delhi North**

**Copy to:** O/o The Principal Commissioner of CGST & Central Excise, 35 C, GST Bhawan, Administrative Area, Arera Hills, Bhopal (MP) – 462011.





**OFFICE OF THE PRINCIPAL COMMISSIONER**  
**CENTRAL GOODS & SERVICES TAX AND CENTRAL EXCISE**  
**COMMISSIONERATE, BHOPAL**  
**35-C, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL (M.P.)**

F. No. GEXCOM/HQR/MISC/252/2024-AE-O/o Pr COMM-CGST BHO 8292  
30-01-2025

To,

1	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST DELHI EAST, C.R. BUILDING, I.P. ESTATE, NEW DELHI-110109
2	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Delhi West, 4TH & 5TH FLOOR, EIL ANNEXE BUILDING, PLOT 2B, BHICAJI CAMA PLACE, NEW DELHI-110066
3	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Delhi North, C.R. BUILDING, I.P. ESTATE, NEW DELHI-110109
4	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Dehradun, DEHRADUN, E-BLOCK, NEHRU COLONY, DEHRADUN 248001
5	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Alwar, 'A' BLOCK, SURYA NAGAR, ALWAR-301001
6	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Lucknow, GST BHAVAN, 7-A, ASHOK MARG, LUCKNOW-226001
7	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST GAUTAM BUDDHA NAGAR, 3RD FLOOR, WEGMANS BUSINESS PARK, K.P.-III, GREATER NOIDA-201306 (U.P.)
8	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Ghaziabad, C.G.O. COMPLEX-II, KAMLA NEHRU NAGAR, NEAR HAPUR CHUNGI, GHAZIABAD
9	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Meerut, OPP. C.C.S. UNIVERSITY, MANGAL PANDEY NAGAR, MEERUT- 250004
10	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Noida, IRCON INTERNATIONAL, C-232-A/2 TO 232-B/3, SECTOR-48, NOIDA- 201301
11	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Bhubhneswar, C.R. BUILDING, GST BHAWAN, RAJASWA VIHAR, BHUBANESWAR, ODISHA, PIN-751007
12	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Patna-II, 3RD TO 5TH FLOOR, CTC BUILDING, SANCHAR PARISHAD, BUDDHA MARG, PATNA-800001
13	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Dibrugarh, F-LANE, MILAN NAGAR, DIBRUGARH-786003
14	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Nagpur-I, GST BHAVAN, TELANGKHEDI ROAD, CIVIL LINES, NAGPUR-440001





15	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Bangluru East, TTMC BMTC BUS STAND COMPLEX, HAL, AIRPORT ROAD, DOMLURU, BENGALURU-560071
16	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Indore, MANIK BAGH PALACE, POST BOX NO. 10, INDORE, MADHYA PRADESH-452001
17	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST THIRUVANANTHAPURAM, GST BHAVAN, P. B. NO. 13, PRESS CLUB ROAD THIRUVANANTHAPURAM-695001
18	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Raipur, GST BHAWAN, DHAMTARI ROAD TIKRAPARA, RAIPUR-492001 (CHHATTISGARH)
19	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Coimbatore, 6/7, A.T.D. STREET, RACE COURSE ROAD, COIMBATORE-641018
20	The Additional/Joint Commissioner (Prev.), CGST & Central Excise CGST Rangareddy, GST BHAVAN, VIP HILLS, JAI HIND ENCLAVE, MADHAPUR, HYDERABAD-500081

**ALERT CIRCULAR NO. 35/2024-25**

**Subject:-** Fraudulent availment of Input Tax Credit amounting to Rs. 7,82,35,358/- and Passing on of Rs. 7,61,59,267/- of Input Tax Credit irregularly by M/s AM Enterprises (GSTIN-23DNIPA1433D1ZS)- Reg.

Based on suspicious GSTINs mentioned in Annexure-B received from various offices all over India, an enquiry was initiated against M/s AM Enterprises ( GSTIN-23DNIPA1433D1ZS), Aashita. As per information shared from Annexure-B, M/s AM Enterprises has received fake ITC from numerous non-existent suppliers situated all over India. Accordingly, an inquiry was initiated against the taxpayer and a visit under Section 71 of the CGST Act 2017, was made at the principal place of the taxpayer located in Bhopal Commissionerate and the firm was found to be non-existent and non-operative at its registered place of business. Accordingly, a Panchnama dated 03.12.2024 was drawn on spot.

- From the above, it appears that the firm was created with the sole intent of availing and then passing on of ITC in fraudulent manner without actual supply of goods/ services as the entity was functional on papers only.
- As per the GSTN Portal, details of the taxpayer are as under:-

**Table-I**

Name and address of the Taxpayer	M/s AM ENTERPRISES, PURANA POWER HOUSE, INDORE NAKA, ALIPUR, ASHTA ,DISTT SEHORE, Madhya Pradesh, PIN-466116
GSTIN of the Taxpayer	23DNIPA1433D1ZS
Category of Tax Evasion	Availment & Passing on of Ineligible ITC

Ineligible ITC detected	Rs.7,82,35,358/- (ITC availed and utilized) Rs. 7,61,59,267/- (ITC passed)
Commodity and Chapter Heading	7112: WASTE AND SCRAP OF PRECIOUS METAL 3915: WASTE, PARINGS AND SCRAP 7204: FERROUS WASTE AND SCRAP

4. On analysis of their GST-3B returns, it is revealed that M/s AM Enterprises (GSTIN-23DNIPA1433D1ZS) has availed & utilized total ITC of Rs. 7,82,35,358/-. Further analysis of their GSTR-1 returns has revealed that they have passed on the ITC amounting to Rs.7,61,59,267/- to various firms during the above period. (Details Tabulated below)

**Table -II**

Suppliers of M/s AM Enterprises (GSTIN-23DNIPA1433D1ZS)					
S. No.	GSTIN of Suppliers	Name of the Suppliers	ITC involved (In Rs.)	GSTIN status of supplier	Territorial jurisdiction under Central GST
1	05KJVP5066L122	S H TRADERS	54,59,777	Cancelled	CGST Dehradun
2	09HSWPK8460H1ZR	RAHUL ENTERPRISES	47,48,420	Cancelled	CGST Lucknow
3	07BSZPA9021P1Z0	KING ENTERPRISES	7,45,492	Cancelled	CGST Delhi East
4	07BVCPJ4313B1Z8	J S ENGINEERING COMPANY	1,72,692	Cancelled	CGST Delhi East
5	08PCKPS6739D1ZS	SINGH ENTERPRISES	26,69,619	Cancelled	CGST Alwar
6	09BSEPH6864E1ZK	HARI TRADERS	2,02,291	Cancelled	CGST Lucknow
7	33DCCPG4174G1ZW	AKHIMALI ENTERPRISES	23,48,877	Cancelled	CGST Coimbatore
8	09DLMPA1454E1ZB	DIAMOND TRADING COMPANY	7,30,244	Cancelled	CGST Ghaziabad
9	09GLDPM9899H1Z2	SM GREEN RECYCLING HUB	4,37,340	Cancelled	CGST Meerut
10	09PEKPS3715D1Z0	SAMEER TRADERS	39,729	Cancelled	CGST Gautam Buddha Nagar
11	09QRDPS6180M1ZN	NELSON TRADERS	61,16,214	Cancelled	CGST Ghaziabad
12	10BXOPP0976L1Z1	patel enterprises	2,45,916	Cancelled	CGST Patna-II



13	10JKHPS9391L1ZC	Rohit Enterprises	26,47,134	Cancelled	CGST Patna-II
14	18ETHPA1451D1Z5	ADITYA TRADERS	77,14,517	Cancelled	CGST Dibrugarh
15	21AWPPD7439R2ZV	DUTTA ENTERPRISES	51,03,426	Cancelled	CGST Bhubaneswar
16	27GZHPS1510P1ZT	Surekha Enterprises	46,11,892	Cancelled	CGST Nagpur-I
17	29HMSPK4349M1ZY	A K ENTERPRISES	54,37,919	Cancelled	CGST Bengaluru East
18	32ANVPG6952F1ZR	Vikram Traders	51,80,472	Cancelled	CGST Thiruvananthapuram
19	36CBLPV5512J1Z6	AK ENTERPRISES	11,28,729	Cancelled	CGST Rangareddy

**Table -III**

Recipients of M/s AM Enterprises (GSTIN-23DNIPA1433D1ZS)					
S. No.	GSTIN of Suppliers	Name of the Suppliers	ITC involved (In Rs.)	GSTIN status of supplier	Territorial jurisdiction under Central GST
1	07ABEPS6533R1ZW	BABU LAL PLASTIC GOODS	34200	cancelled	CGST Delhi North
2	07AHKPF6087B1ZF	FAMOUS TRADING COMPANY	5091930	cancelled	CGST Delhi East
3	07AQQPI4878Q1ZP	CAPITAL ENTERPRISES	4452540	Suspended	CGST Delhi East
4	07BYVPM0831K1ZY	A M TRADING COMPANY	71159	Active	CGST Delhi East
5	07DGGPM9909Q1ZW	A M Enterprises	4482916	Suspended	CGST Delhi East
6	07GTNPM2697P1ZH	Bharat Traders	270005	cancelled	CGST Delhi West
7	07HCPPK8514P1ZN	Supreme Trading Company	19227324	Suspended	CGST Delhi West
8	07IQZPK4279N2ZG	L K ENTERPRISES	1664632	Active	CGST Delhi East
9	07OAYPS7629H1ZE	GLOBAL ENTERPRISES	6945550	Suspended	CGST Delhi East
10	09ACZPY9546N1ZW	PROFIT TRADING COMPANY	3018029	cancelled	CGST Gautam Buddha Nagar
11	09AHXPI9510R1Z8	I.A. TRADERS	130707	Active	CGST Ghaziabad
12	09AKLPP3725E1Z0	KAPEESHWAR ENTERPRISES	285944	Active	CGST Noida

13	09BDUPK4157J1ZV	SANCHI ENTERPRISES	40496	Active	CGST Ghaziabad
14	09BIPPJ3676P1Z8	APEX ENTERPRISES	5834422	cancelled	CGST Meerut
15	09BJHPJ5776R1Z5	EVERST TRADING COMPANY	2086583	Active	CGST Ghaziabad
16	09BMUPH2075M1ZC	HIND ELECTRONICS	4744123	cancelled	CGST Meerut
17	09BWEP9393M1ZW	KING ENTERPRISES	134528	Suspended	CGST Ghaziabad
18	09CIHPN3964M2ZH	CAPITAL ENTERPRISES	4554038	cancelled	CGST Ghaziabad
19	09CIKPA9322H1Z7	A S TRADERS	38880	Active	CGST Meerut
20	09GAHPM6908J1Z4	KOHINOOR ENTERPRISES	3636652	cancelled	CGST Meerut
21	09IPGPS280SR1ZV	R S TRADING CO	54234	Active	CGST Ghaziabad
22	09LHNPS9141P1ZY	Asia Electronic Industries	8547980	Active	CGST Meerut
23	23AJUPJ5377L1ZI	Ghansyam Tyres	86746	Active	CGST Indore
24	23BHHVPV8537L1ZN	JSS TRADERS	725648	Active	CGST Indore

5. On verification of registered PAN, its Mobile Number 9179972916 and email id ammaliksrap@gmail.com, it is seen that 2 other firms are also registered on the same credentials, indicating their connection with M/s AM Enterprises and therefore appear to be suspicious. No other firm was found to be registered on same PAN. Details of these firms are tabulated as under :

**Table -IV**

S. No.	GSTIN of Suppliers	Name of the Suppliers	Status of supplier	Linked with	Territorial jurisdiction under Central GST
1	22QNLPS8528F1ZA	NATIONAL VENTURES	Cancelled	Same mobile number	CGST Raipur
2	09BHBP7686M4ZR	A. M Enterprises	Active	Same email ID	CGST Meerut

6. In view of the above, it is requested to take suitable action as per CGST Act, 2017 and rules made thereunder against the firms mentioned above by the concerned Commissionerates.

7. Recoveries, if any made, may be brought to the notice of this office. Action in this matter may be taken on priority to safeguard the interest of Government Revenue.

Signed by  
Yogesh Yadav

Date: 30-01-2025 16:24:04



दिनांक 03.12.2024 को किया गया पंचनामा-

पंच क्रमांक 1: श्री असद खान पुत्र श्री जफर खान, उम्र 27 वर्ष, व्यवसाय : प्राइवेट नौकरी, पता: दशहरा मैदान, काजीपुरा आष्टा

पंच क्रमांक 2: श्री विपिन शर्मा पुत्र श्री विनोद शर्मा, उम्र-52 वर्ष, व्यवसाय-प्राइवेट नौकरी, डीएम./33-402, आईबीडी, हाल मार्क सिटी, कोलार रोड, नियर मदर टेरेसा, स्कूल, हुजूर, भोपाल

\*\*\*\*\*

हम उपरोक्त पंचगण आज दिनांक 03.12.2024 को केन्द्रीय वस्तु एवं सेवाकर तथा केंद्रीय उत्पाद शुल्क मुख्यालय भोपाल के अधिकारी श्री गिरीश चौर, अधीक्षक द्वारा बुलाये जाने पर सायं 5 बजे इंदौर नाका के समीप, पुराना टावर हाउस आष्टा, के समीप उपस्थित हुए। यहां अधिकारी ने हम पंचों का परिचय वहां उपस्थित एक अन्य अधिकारी श्री अनिरुद्ध पाठक, निरीक्षक, सीजीएसटी, भोपाल से कराया। तत्पश्चात अधिकारियों ने हमें बताया कि मेसर्स AM Enterprise जिसके प्रोपराइटर श्री शेख अमन हैं, पता पुराना पावर हाउस, इंदौर नाका के समीप, आष्टा का भौतिक सत्यापन होना है जिसमें आप पंचों की सहभागिता की आवश्यकता है। जिस पर हम पंचों ने अपनी सहमति जताई। तत्पश्चात अधिकारियों ने हम पंचों के साथ उक्त फर्म को ढूँढना प्रारंभ किया। टावर हाउस के सामने स्थित दुकान में एक व्यक्ति मिले जिन्होंने अपना परिचय श्री मजहर खान दिया, श्री खान ने बताया कि पावर हाउस के सामने स्थित यह दुकान उनके पिताजी श्री फजलू खान के नाम पर है तथा उन्होंने यह दुकान शेख अमन नाम के किसी भी व्यक्ति को किराए पर नहीं दी थी। श्री खान को अधिकारियों द्वारा GST रजिस्ट्रेशन में दर्ज रेंट एग्रीमेंट आदि डॉक्यूमेंट्स दिखाये जाने पर उन्होंने बताया कि उक्त साइन उनके पिताजी श्री फजलू खान के नहीं हैं एवं यह रेंट एग्रीमेंट फर्जी है। श्री खान को अधिकारियों द्वारा GST रजिस्ट्रेशन में दर्ज शेख अमन के परिचय पत्र एवं फोटो दिखाये जाने पर उन्होंने बताया कि यह व्यक्ति यही समीप में किसी दुकान पर कार्य करता है तब श्री खान अधिकारियों को उस दुकान पर ले गए उस दुकान का पता था -हलीमा ग्राफिक्स न्यू बस स्टैंड, आष्टा। वहाँ शेख अमन के अतिरिक्त एक अन्य व्यक्ति श्री शेख अफाक ( मोब, न0 9993603862) मिले उन्होंने स्वयं का परिचय शेख अमन के चाचा के रूप में दिया तथा बताया की शेख अमन उनके साथ ही उस दुकान पर कार्य करते हैं तथा उनकी दुकान पर मुख्य रूप से वाहनो की रेडियम वाली नंबर प्लेट बनाने का काम किया जाता है। अधिकारियों द्वारा पूछे जाने पर श्री शेख अमन ने बताया कि उनके परिचय पत्र एवं अन्य दस्तावेज का उपयोग उनके दिल्ली में रहने वाले किसी मित्र शोएब अंसारी उर्फ आर्यन अंसारी ने जीएसटी पंजीयन लेने हेतु किया है। उन्होंने स्वयं स्कैप संबंधी कोई कार्य कभी नहीं किया है। अधिकारियों ने श्री शेख अमन को स्पॉट समन देकर 05.12.2024 को GST कार्यालय भोपाल में उपस्थित होकर बयान देने के लिए कहा जिस पर श्री शेख अमन ने अपनी सहमति दर्शाई। एवं समन की कार्यालय प्रति पर प्राप्ति के हस्ताक्षर किए।

पंचनामे की संपूर्ण कार्यवाही सायं 06.30 बजे शांति एवं सौहार्द पूर्वक तरीके से संपन्न हुई। सम्पूर्ण पंचनामे को हम पंचों ने पढ़ा एवं जैसा घटित हुआ वैसा ही लिखा पाए जाने पर बिना किसी दबाव, भय, या लालच के पंचनामे पर स्वेच्छा से अपने-अपने हस्ताक्षर किये।

पंच क्र.-1

*Asad*  
25/12/24  
9562473510

पंच क्र.-2

*Sharma*  
31/12/24

*Sharma*  
25/12/24

*Sharma*  
25/12/24

*Sharma*  
G.K. Chowdhary  
Supdt (P)

*Hattak*  
03/12/24