

	सहायक आयुक्तकार्यालय, पुरानी दिल्ली OFFICE OF THE ASSISTANT COMMISSIONER OLD DELHI DIVISION केन्द्रीय माल और सेवा कर आयुक्तालय, दिल्ली उत्तर CENTRAL GOODS AND SERVICES TAX, DELHI NORTH COMMISSIONERATE 17-बी, आई.ऐ.ई.ए. हाउस, आई. पी. एस्टेट, नई दिल्ली 17-B, I.A.E.A. HOUSE, I.P. ESTATE, NEW DELHI	
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ALERT CIRCULAR No. 59/2025-26

To,

The GSTO, State GST Delhi State - Delhi Zone - Zone 5, Ward - Ward 61 Vyapar Bhawan, IP Estate, New Delhi-110002 Email Id: ctt.delhi@nic.in	The GSTO, State GST Delhi State - Delhi Zone - Zone 6, Ward - Ward 63 Vyapar Bhawan, IP Estate, New Delhi-110002 Email Id: ctt.delhi@nic.in
The GSTO, State GST Delhi State - Delhi Zone - Zone 6, Ward - Ward 72 Vyapar Bhawan, IP Estate, New Delhi-110002 Email Id: ctt.delhi@nic.in	The GSTO, State GST Delhi State - Delhi Zone - Zone 5, Ward - Ward 62 Vyapar Bhawan, IP Estate, New Delhi-110002 Email Id: ctt.delhi@nic.in
Assistant Commissioner Commissionerate - DELHI NORTH, Division - MODEL TOWN, 4/10, Asaf Ali Road, Near Delite Cinema, Indraprasth, Delhi - 95687 Email ID: cgstmodeltown@gmail.com	Assistant Commissioner Commissionerate - DELHI West, Division - Janak Puri, Retail business centre, DDA complex 1, Nangal Raya, Janakpuri, Delhi-110046 Email Id: gstwest.jan@gmail.com
The GSTO, State GST Delhi State - Delhi Zone - Zone 1, Ward - Ward 26 Vyapar Bhawan, IP Estate, New Delhi-110002 Email Id: ctt.delhi@nic.in	Deputy/ Assistant Commissioner, Commissionerate - DELHI NORTH, Division - KAMLA NAGAR, 4/10, OPG House, Asaf Ali Marg, New Delhi-110006 Email ID: cgstkamlanagar@gmail.com
The GSTO, State GST Delhi State - Delhi Zone - Zone 12, Ward-107 (Special Zone) Vyapar Bhawan, IP Estate, New Delhi-110002 Email Id: ctt.delhi@nic.in	Assistant Commissioner Commissionerate - DELHI NORTH, Division - JAHANGIRPURI, IAEA Building, I.P. Estate, New Delhi-110002 Email Id: cgstjahangirpuri@gmail.com
Assistant Commissioner Commissionerate - DELHI West, Division - Mundka, 4th Floor, Ambedkar Bhawan, Rohini, Sector-16, Delhi -110085 Email Id: gstwest.mun@gov.in	Assistant Commissioner Commissionerate - DELHI NORTH, Division - OLD DELHI 17/B, IAEA Building, I.P. Estate, New Delhi-110002 Email Id: cgst-olddelhi@gov.in
Assistant Commissioner Commissionerate - DELHI West, Division - Rohini, 4th Floor, Ambedkar Bhawan, Rohini, Sector-16, Delhi -110085 Email Id: cgst.rohini@gov.in gstwest.roh2@gmail.com	Deputy / Assistant Commissioner Commissionerate - CGST DELHI EAST, Division - SHAHADARA, Scope Minar, Core 4, Ist Floor, Laxmi Nagar, Delhi - 110092 Email Id : gstdelhieastdivshahdara@gmail.com
The GSTO, State GST Delhi State - Delhi Zone - Zone 1, Ward - Ward 35 Vyapar Bhawan, IP Estate, New Delhi-110002 Email Id: ctt.delhi@nic.in	The GSTO, State GST Delhi State - Delhi Zone - Zone 4, Ward 70 Vyapar Bhawan, IP Estate, New Delhi-110002 Email Id: ctt.delhi@nic.in
The Deputy/Assistant Commissioner, CGST East Commissionerate, Division- Mandoli, 164, FIE Industrial Area, Patparganj, Delhi- 110092 Email ID : gstdelhieastdivmandoli@gmail.com	

Sub: Alert Notice on fake entities passing on fraudulent Input Tax Credit on the strength of invoices without supply of goods or services or both-reg. -reg.

With reference to the above subject, it is informed that M/s AJAY TRADING CO. (GSTIN- 07DRAPK9922D2ZT) was identified by the DGARM (Directorate General of Analytics & Risk Management) for scrutiny of Returns for FY 2019-20 on GST Portal.

2. On perusal of the data of M/s AJAY TRADING CO. (GSTIN-07DRAPK9922D2ZT), available on common BO portal, the taxpayer obtained GST registration on 19/07/2019 and the same was **cancelled suo-moto w.e.f. 20/07/2019** on ground of 'Section 29(2)(e)-registration obtained by means of fraud, wilful misstatement or suppression of facts' and during FY 2019-20 amount of ITC available in GSTR-2A was Rs.6,00,12,977/- (Rs. Six Crore Twelve Thousand Nine Hundred Seventy Seven only/-) which was passed-on by M/s Ritu Exim (GSTIN-07EATPK5689G1ZV) and M/s VAM ENTERPRISES (GSTIN-07ETDPP6766E2ZA).

3. On perusal of GSTR-2A of the supplier, i.e. M/s Ritu Exim (GSTIN-07EATPK5689G1ZV) for F.Y 2019-20, it is observed that amount of ITC available is Rs.2,47,302/- only which was passed-on by M/s AJAY TRADING CO. (GSTIN-07DRAPK9922D2ZT). Further, in GSTR-2A of the supplier, i.e. M/s VAM ENTERPRISES (GSTIN-07ETDPP6766E2ZA), amount of ITC available is **Rs. 0/- (Rupees Zero only)** for F.Y 2019-20. This proves that there is no actual supply of goods or services or both from M/s Ritu Exim (GSTIN- 07EATPK5689G1ZV) and M/s VAM ENTERPRISES (GSTIN-07ETDPP6766E2ZA) to M/s AJAY TRADING CO. (GSTIN- 07DRAPK9922D2ZT).

4. Whereas according to GSTR-1 of F.Y 2019-20, M/s AJAY TRADING CO. (GSTIN- 07DRAPK9922D2ZT) have passed on ITC of Rs.6,01,11,986/- to various persons which becomes ineligible for recipients and is liable to be recovered from its recipients. According to GSTR-1, it is observed that M/s AJAY TRADING CO. has passed-on fraudulent/inadmissible ITC without any corresponding supply of goods/ services to following taxpayers/ firms/companies during the F.Y. 2019-20:

GSTR-1

GSTIN	Receiver Name	Taxable Value	Central Tax	State/UT Tax	Total	Jurisdiction
07KYUPS6956P2ZN	ADVANTA SALES	6,22,40,264	55,90,727	55,90,727	1,11,81,454	(JURISDICTION - STATE) State - Delhi, Zone - Zone 5 Ward - Ward 61
07BZZPC1394N1ZK	S S TRADERS	5,88,92,035	52,45,562	52,45,562	1,04,91,125	(JURISDICTION - STATE) State - Delhi, Zone - Zone 6 Ward - Ward 63
07BBPPH5355G1ZG	ENERSHELL TRADEX	4,82,59,771	45,51,536	45,51,536	91,03,072	(JURISDICTION - STATE) State - Delhi, Zone - Zone 6 Ward - Ward 72
07CXEPM9484P1ZF	ROYAL STAR ENTERPRISES	3,47,96,563	31,83,899	31,83,899	63,67,798	(JURISDICTION - STATE) State - Delhi, Zone - Zone 5 Ward - Ward 62
07CULPG7834H2ZA	M/s Sunmukhi International	3,37,46,775	31,37,847	31,37,847	62,75,695	(JURISDICTION - CENTER) Commissionerate - DELHI WEST Division - ROHINI, RANGE - 109
07ANGPR8984B2ZJ	STAR LINE ENTERPRISES	2,79,45,830	25,58,571	25,58,571	51,17,143	(JURISDICTION - CENTER) Commissionerate -

						DELHI NORTH Division - MODEL TOWN Range - RANGE - 21
07DIKPB4898G1ZW	SUNPAC SALES	1,93,14,4 77	16,56,897	16,56,897	33,13,79 3	(JURISDICTION - CENTER) Commissionerat e - DELHI WEST Division - JANAK PURI Range - RANGE - 131
07LLVPS6080F1Z6	AVANTI SALES IMPEX	96,59,19 0	8,69,327	8,69,327	17,38,65 4	(JURISDICTION - STATE) State - Delhi Zone - Zone 1 Ward - Ward 26
07ECTPK9359F1ZU	RAMESH ENTERPRIS ES	62,03,92 4	5,58,353	5,58,353	11,16,70 6	(JURISDICTION - CENTER) Commissionerat e - DELHI NORTH Division - KAMLA NAGAR RANGE - 19
07ENOPK6221A1Z7	spencer enterprises	48,39,56 1	4,35,560	4,35,560	8,71,121	(JURISDICTION - STATE) State - Delhi Zone - Zone 12 Ward - Ward 107 (Special Zone)
07ISLPS3009G1ZG	ISKON INTERNATI ONAL	47,74,57 5	4,29,712	4,29,712	8,59,424	(JURISDICTION - CENTER) Commissionerat e - DELHI NORTH Division - JAHANGIRPURI Range - RANGE - 27
07JLAPS7843K1ZD	ARAMEX INTERNATI ONAL	46,59,73 2	4,19,376	4,19,376	8,38,752	(JURISDICTION - CENTER) Commissionerat e - DELHI WEST Division - MUNDKA Range - RANGE - 115
07EIPPB2452G1ZC	ARIHANT CORPORAT ION	60,48,86 5	3,60,132	3,60,132	7,20,264	(JURISDICTION - CENTER) Commissionerat e - DELHI NORTH Division - OLD DELHI Range - RANGE - 7
07AAUFG1832E1ZE	GLOBAL OVERSEAS	37,70,61 0	3,39,355	3,39,355	6,78,710	(JURISDICTION - CENTER) Commissionerat e - DELHI NORTH Division - OLD

						DELHI Range - RANGE - 8
07AVSPL9044N1ZO	PHENUE EXIM EXPORT	29,75,30 0	2,67,777	2,67,777	5,35,554	(JURISDICTION - CENTER) Commissionerat e – DELHI WEST Division - ROHINI RANGE - 109
07EATPK5689G1ZV	M/s, Ritu Exim	13,73,90 0	1,23,651	1,23,651	2,47,302	(JURISDICTION - CENTER) Commissionerat e – DELHI NORTH Division - MODEL TOWN Range - RANGE - 21
07JNYPS3107J2Z5	MOHINI IMPEX	7,78,500	1,08,990	1,08,990	2,17,980	(JURISDICTION - CENTER) Commissionerat e – DELHI EAST Division - SHAH DARA Range - RANGE - 141
07BWMPN2697H1ZX	DEV NARAIN TRADING CO	8,85,780	79,720	79,720	1,59,440	(JURISDICTION - STATE) State - Delhi Zone - Zone 1, Ward - Ward 35
07BFZPJ2369Q1ZB	REGENCY TRADELIN K	8,66,640	77,998	77,998	1,55,995	(JURISDICTION - CENTER) Commissionerat e – DELHI EAST Division - SHAH DARA RANGE - 143
07BBPPH5355G2ZF	FRESHTRO P TRADERS	3,38,904	30,501	30,501	61,003	(JURISDICTION - STATE) State - Delhi Zone - Zone 4, Ward - Ward 70
07CCGPM7567L1ZW	A S ENTERPRIS ES	3,38,896	30,501	30,501	61,001	(JURISDICTION - CENTER) Commissionerat e – DELHI EAST Division – MANDOLI RANGE - 136
Grand Total		33,27,10, 091	3,00,55,99 3	3,00,55,99 3	6,01,11,9 86	

5. Further, according to GSTR-2A, it is observed that the taxpayer has received fraudulent/inadmissible ITC without any corresponding supply of goods/ services from following taxpayers/ firms/companies during the F.Y. 2019-20: -

GSTR-2A

GSTIN	Supplie	Taxable	Central	State/UT	Total	Jurisdiction
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	r's Name	Value	Tax	tax		
07EATPK5689G 1ZV	M/s. Ritu Exim	34,66,5 3,994	2,96,33,24 3	2,96,33,2 43	5,92,66, 486	(JURISDICTION - CENTER) Commissionerate - DELHI NORTH Division - MODEL TOWN Range - RANGE - 21
07ETDPP6766E 2ZA	VAM ENTERP RISES	41,47,1 70	3,73,245	3,73,245	7,46,49 1	(JURISDICTION - CENTER) Commissionerate - DELHI NORTH Division - MODEL TOWN Range - RANGE - 24
Grand Total		35,08,0 1,164	3,00,06,48 8	3,00,06,4 88	6,00,12, 977	

6. In view of the above, appropriate action may please be initiated against the entities mentioned above to recover the inadmissible ITC. Action taken in this regard and recoveries made, if any, may please be communicated to this office. In case any of the above firms who had shown inward/outward supplies from M/s AJAY TRADING CO. (07DRAPK9922D2ZT) are found non-existent, the downstream/upstream units/firms/taxpayers may also be identified and the appropriate action be initiated by taking up the matter with the jurisdictional officer of such units/firms.

Yours sincerely,

**Digitally signed by
Sanjay Kumar Bansal
Date: 04-09-2025
17:28:52**

(SANJAY KUMAR BANSAL)
Assistant Commissioner

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