
	<p style="text-align: center;"><b>सहायक आयुक्तकार्यालय, पुरानी दिल्ली</b>  <b>OFFICE OF THE ASSISTANT COMMISSIONER OLD DELHI DIVISION</b>  <b>केन्द्रीय कर आयुक्तालय, दिल्ली उत्तर</b>  <b>CENTRAL TAX, DELHI NORTH COMMISSIONERATE</b>  <b>17-बी, आई.ऐ.ई.ए. हाउस, आई. पी. एस्टेट, नई दिल्ली</b>  <b>17-B, I.A.E.A. HOUSE, I.P. ESTATE, NEW DELHI</b></p>	
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Date: /09/2025

**ALERT CIRCULAR No. 23(1) /2025-26**

To,

<p>The Deputy/Assistant Commissioner Commissionerate - ROHTAK Division - SONEPAT Range - RANGE-30 MURTHAL 3rd Floor, Pacific City Centre, Near Jat Bhawan, Rohtak, Rohtak Email id: <a href="mailto:rohtakdivision@gmail.com">rohtakdivision@gmail.com</a></p>	<p>The GSTO, State GST Haryana Range - Rohtak District - Rohtak Ward - Rohtak Ward 6 Excise Office, Mini Secretariat, New Building, 3rd Floor, Room No. 308, Near Sonapat Stand - Rohtak Email id: <a href="mailto:detcex-hry.etd@hry.gov.in">detcex-hry.etd@hry.gov.in</a></p>	<p>The GSTO, State GST Delhi Zone - Zone 5 Ward - Ward 56 Vyapar Bhawan, IP Estate, New Delhi-110002 Email id: <a href="mailto:ctt.delhi@nic.in">ctt.delhi@nic.in</a></p>
<p>The Deputy/Assistant Commissioner Commissionerate - DELHI WEST Division - UTTAM NAGAR Range - RANGE – 130 C- 19, COMMUNITY CENTRE, JANAKPURI, NEW DELHI, JANAKPURI Email Id: <a href="mailto:gstwest.utt@gmail.com">gstwest.utt@gmail.com</a></p>	<p>The GSTO, State GST- Uttar Pradesh Zone - Gautambudha Nagar Range - Gautambudha Nagar(A) Sector - GautamBuddha Nagar Sector-10 O/o Commissioner, Commercial Tax, 4 VibhutiKhand, Gomti Nagar Email Id: <a href="mailto:ctcomhqlu-up@nic.in">ctcomhqlu-up@nic.in</a></p>	

**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 SUN SHINE IMPEX (07CBKPC9716J1ZD) was identified by the DGARM (Directorate General of Analytics & Risk Management) for scrutiny of Returns for FY 2019-20 on GST Portal. The taxpayer has been found non-existent at their registered principal place of Business i.e. H NO 45, PILLAR NO 5, GALI NO 25, MORI GATE, North Delhi, Delhi- 110006 at the time of visit.

2. On perusal of the data of the M/s SUN SHINE IMPEX (07CBKPC9716J1ZD), available on common BO portal, it is observed that his GST registration was found **cancelled by the department** w.e.f 03/09/2021; and during FY 2019-20 and 2020-21 amount of ITC available in GSTR-2A was 23,813/- and the ITC

taken in GSTR-3B was of Rs. 1,89,45,834/-. Hence M/s SUN SHINE IMPEX (07CBKPC9716J1ZD) has taken ITC of Rs. 1,89,22,021/- in excess of the ITC available in their GSTR-2A. M/s SUN SHINE IMPEX (07CBKPC9716J1ZD) has passed on Input Tax Credit (ITC) of Rs. 1,90,67,633/- during FY 2019-20 and 2020-21 to various persons. Therefore, the taxpayer has issued invoices without actual supply of goods or services or both in violation of the provisions of the CGST Act or the Rules made thereunder. The ITC passed on by M/s SUN SHINE IMPEX (07CBKPC9716J1ZD) becomes ineligible for the recipients and is liable to be recovered from the following recipients: -

**GSTR-1**

GSTIN/UIN of Recipient	Receiver Name	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Ces s Amount	Jurisdiction office
<b>06ACBPV2071P1Z7</b>	BHARAT BHUSHAN VASDEV	570000	102600	0	0	0	(JURISDICTION - CENTER) State - CBIC Zone - PANCHKULA Commissionerate - ROHTAK Division - SONEPAT Range - RANGE-30 MURTHAL
<b>06ADGPG1974L1ZD</b>	YASHPAL GARG	685100	123318	0	0	0	(JURISDICTION - STATE) State - Haryana Range - Rohtak District - Rohtak Ward - Rohtak Ward 6
<b>07AATPS8424R1ZH</b>	AMIT SINGHAL	1215100	0	109359	109359	0	(JURISDICTION - STATE) State - Delhi Zone - Zone 4 Ward - Ward 56
<b>07AILPB0150H2ZQ</b>	SURESH KUMAR BANSAL	45000	0	4050	4050	0	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI WEST Division - UTTAM NAGAR Range - RANGE - 130
<b>07JYSPS5820M1ZC</b>	SHAILESH SHAH	804000	0	72360	72360	0	(JURISDICTION - STATE) State - Delhi Zone - Zone 4 Ward - Ward 56
<b>09AACCD1604Q1ZI</b>	D R BUILDESTATE PRIVATE LIMITED	744000	133920	0	0	0	(JURISDICTION - STATE) State - Uttar Pradesh Zone - Gautambudha Nagar Range - Gautambudha Nagar(A) Sector - GautamBuddha Nagar Sector-10
<b>TOTAL</b>		<b>4063200</b>	<b>359838</b>	<b>185769</b>	<b>185769</b>		

3. 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 supplies from **M/s SUN SHINE IMPEX (07CBKPC9716J1ZD)** are found non-existent, the downstream units/firms/taxpayers may also be identified and the appropriate action be initiated by taking up the matter with the jurisdictional Commissionerate of such units/firms.

Yours sincerely,

**Digitally signed by  
Sanjay Kumar Bansal  
Date: 04-09-2025  
17:19:34**

**(SANJAY KUMAR BANSAL)**

**Assistant Commissioner, Div-Old**

**Delhi, CGST Delhi North**

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