

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, इंद्रप्रस्था एस्टेट, नई दिल्ली -110002
C. R. BUILDING, I. P. ESTATE, NEW DELHI-110002
C.No. IV(Hqrs.Prev)/GST-N/12/16/Gr-3/2025/16334
Dated: 09.09.2025

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. 95/2024 dated 31.01.2025 from O/o the Commissioner of CGST & Central Excise, Indore, 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	07AAGCI0368E1ZR	INOX METSCRAP INDIA PRIVATE LIMITED	Zone - Zone 6 Ward - Ward 63

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

Sham...
03-09-25
Additional Commissioner
CGST Delhi North

Copy to: O/o The Commissioner of CGST & Central Excise, GST Bhawan, Manikbagh Place Indore, (MP) – 452014.

549/2024-3 02
A (1-10-1) 10/12/2025
ADC (1E-1)

	कार्यालय आयुक्त OFFICE OF THE COMMISSIONER सी.जी.एस.टी. एवं केन्द्रीय उत्पाद शुल्क आयुक्तालय इंदौर C.G.S.T. & CENTRAL EXCISE COMMISSIONERATE INDORE	केन्द्रीय कर, दिल्ली उत्तर 9433733 6 MAR 2025 रायरी सं. दिल्ली 27/3/25
	जीएसटीभवन माणिकबाग पैलेस इंदौर (म.प्र.) - 452014 GST BHAWAN MANIKBAGH PALACE INDORE (M.P.) - 452014	
	☎ (0731) 24462774 ✉ cgst-indore@gov.in, cgst-ind.prev@gov.in	
	F.No. GEXCOM/TECH/350/2024-TEC-CGST-DIV-2-INDR-COMMRTE-INDORE 30-01-2025	

ALERT NOTICE NO. 95/2024 756

To,
The Additional/ Joint
Commissioner (A.E.) CGST &
Central Excise / SGST

S.N o.	JURISDICTION	ADDRESS O/o
1.	CGST KOZHIKODE	The Commissioner of Central Goods & Services Tax, Kozhikode C.R. Building, Mananchira, Kozhikode-673001
2.	CGST DELHI NORTH	The Principal Commissioner, C.R. Building, IP Estate, New Delhi-110109.
3.	CGST DELHI WEST	The Commissioner of CGST & CX, Delhi West, 4th & 5 th floor, E.I.L Annexe Building, Bhikhaji Cama Place, New Delhi-110066
4.	CGST HYDERABAD	The Principal Commissioner, 2nd Floor, GST Bhavan, Basheer Bagh, Hyderabad, Telangana, 500004
5.	CGST AHMEDABAD SOUTH	The Pr. Commissioner Of Central Goods & Services Tax, Gst Bhavan, Revenue Marg, Opp. Polytechnic, Ambawadi, Ahmedabad, Gujarat - 380015.
6.	CGST BENGALURU NORTH	The Commissioner , NO. 59 HMT Bhavan, Bellary Road, Bengaluru-560032
7.	CGST BENGALURU WEST	The Principal Commissioner, Central GST West Commissionerate, BMTC Building, First Floor, Banashankari, Bangalore - 70
8.	CGST BENGALURU NORTH WEST	The Commissioner Of Central Goods & Services Tax, 2nd Floor, Shivajinagar Bmtc Bus Stand Complex, Shivajinagar, Bengaluru (Bangalore) Urban-560051
9.	CGST CHENNAI NORTH	The Commissioner of GST & Cental Excise, Chennai North Commissionerate, 26/1 Mahatma Gandhi Road, Nungambakkam, Chennai-600034.
10.	CGST PUNE I	The Principal Commissioner CGST & CX Pune-I, 41/A ICE House, GST Bhavan, 2nd Floor, E Wing, Sassoon Road, Pune-411001
11.	CGST CHENNAI- OUTER	The Commissioner of GST & Central Excise, Chennai Outer Commissionerate, Newry Towers, No.2054 - I, II Avenue, Anna Nagar, Chennai-600040.
12.	CGST AURANGABAD	The Commissioner, Goods and Services Tax (GST) Commissionerate, N-5, Town Centre, CIDCO, Aurangabad. - 431003.
13.	SGST MADHYA PRADESH	The Commissioner , Moti Bunglow Compound, M.G Road Near Gandhi Hall , Indore Madhya Pradesh

Sub: - Alert Notice on fraudulent avallment and passing on of Input Tax Credit based on fake invoices issued by the non-existent firm without actual receipt/supply of goods/services -reg.

As per the intelligence shared by DGARM in the 2nd Special All India Drive against fake registrations, this office initiated an investigation against M/s ANAND ENTERPRISES (legal name: Kanwar pal Singh) (GSTIN-23PCEPS9622F1Z6) . The details of the taxpayer are as under:

S.No	GSTIN	Trade Name	Legal Name	Reg. Address
01.	23PCEPS9622F1Z6	M/s ANAND ENTERPRISES	Kanwar pal Singh	Ground Floor, No.39/2b, New Prince Nagar, Baganga Road Industrial Estate, Indore, Madhya Pradesh, 452015.

- Accordingly, a visit to the registered business premises under Section 71(1) of the CGST Act, 2017 was conducted on 22.08.2024. The taxpayer was not found at the declared principal place of business. Attempts to contact the taxpayer on the registered mobile number (8148233329) were unsuccessful as the number was out of service. Consequently, M/s Anand Enterprises (GSTIN-23PCEPS9622F1Z6) is deemed a non-existent firm. It is also found that the above mentioned taxpayer is non operational and not conducting business from the principal place of business. A copy of the visit note & panchnama dated 22.08.2024 is enclosed for reference.
- Further Annexure-B in terms of CBIC Instruction No. 02/2024 dated 12.08.2024 issued under F.No. CBIC-20/16/30/2020-GST has already been issued for initiating necessary action against inter-state/intra-state recipients of non-existing firms (Copy enclosed). Upon scrutinizing the GSTR-1 returns furnished by the taxpayer, it was observed that the taxpayer has also passed on input tax credit without actual supply of goods/services to other inter-state/intra-state firms under the jurisdiction of the CGST Dept./SGST Department. Details of these recipients are tabulated below:-

Table-I

S.No	GSTIN of Recipient	Trade/Legal Name of Recipient	Sum of IGST	(Amount in Rs) Jurisdiction
1	29EHIPR7115C1Z6	METALLIC UDYOG	21863268	CGST BENGALURU WEST
2	07AAGCI0368E1ZR	INOX METSCRAP INDIA PRIVATE LIMITED	5074225	CGST DELHI NORTH
3	07AETFS1758Q1ZX	SIMKAST ALLOYS LLP	4794046	CGST DELHI WEST
4	32AKKPS6360B1ZA	A.K ENTERPRISES	3610262	CGST, KOZHICODE
5	36CSZPP3424J1Z0	GLOBAL ENTERPRISES	2199168	CGST, HYDERABAD
6	29DNKPR3647Q1ZU	M/S. TIRUPATI UDYOG	2036808	CGST BENGULURU NORTH
7	33BDHPK8624D1ZQ	N.K ENTERPRISES	741184	CGST CHENNAI NORTH
8	29IQVPS8155M1ZA	RIDHARV ENTERPRISES	545688	CGST BENGALURU NORTH WEST
9	33AZOPH6961N1ZP	ROYAL IMPEX	454626	CGST CHENNAI NORTH

10	07GCGPP6680H1Z2	BABA TRADING COMPANY	285363	CGST, DELHI WEST
11	33BNGPJ7532J1ZX	MEENAKASHI IMPEX	175707	CGST CHENNAI NORTH
12	24FVKPR3030R1ZZ	KESHAV INDUSTRIES	139212	CGST AHMEDABAD SOUTH
Total			4,19,19,557	

4. Additionally, on scrutiny of GSTR-2A of the taxpayer, it was revealed ITC availed from the following inter-state/intra-state taxpayers without actual receipt of goods/services:

Table II

(Amount in Rs)

Sr. No.	GSTIN of supplier	Trade/Legal name of the Supplier	Taxable Value	Integrated Tax	Central Tax	State/UT tax	Total	Jurisdiction
1	33CYNPA5364E1ZL	ARJAN RAM	137085740	24675433.2	0	0	24675433.2	CGST CHENNAI-OUTER
2	27DZKPR2683L1ZI	ARJUN RAM	89972268	16195008.2	0	0	16195008.2	CGST PUNE I
3	27BYZPB0319R1ZQ	VISHNU MADHUKAR BIRADAR	7345360	1322164.8	0	0	1322164.8	CGST AURANGABAD
4	23AAACY2068D1ZO	YES BANK LIMITED	371	0	33.39	33.39	66.78	SGST MADHYA PRADESH
Total			23,44,03,739	4,21,92,606.2	33.39	33.39	4,21,92,673	

- Further, it appears that the firms mentioned in Table-I & Table-II above have wrongly availed/passed on ITC without actual supply of any goods/services. Therefore, action may be initiated against these firms accordingly.
- It is hereby requested to take necessary action against the recipients/buyers located under your jurisdiction, to whom such Input Tax Credit has been passed on and availed by the above-mentioned fake entity. The outcome of the same may be intimated to this office at the earliest.
- Recoveries, if any, 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.
- This issues with the approval of the Commissioner of CGST & Central Excise, Indore (M.P).

Enclosed:

- Copy of Visit Note and Panchnama dated 22.08.2024
- Copy of Annexure B.

Signed by Yogesh

Pandurang Unde

Date: 30-01-2025 13:55:59

(Yogesh Unde Pandurang)
Joint Commissioner
CGST & Central Excise, Indore

Copy to:

- The Additional Director General/Director CEIB First Floor 'B' Wing Janpath Bhawan Janpath New Delhi for information please.

2. The Nodal officer REIC CGO Complex White Church Indore for information please.
3. The Nodal Officer Enforcement Madhya Pradesh State GST Indore for information please.
4. The Deputy Commissioner CCO-Bz Indore for information please for information please.
5. Guard File.

(Yogesh Unde Pandurang)
Joint Commissioner
CGST & Central Excise, Indore

VISIT NOTE

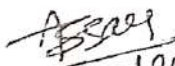
In pursuance of the authorisation to visit the premises under section 71 of the CGST Act 2017 granted by the Additional Commissioner, CGST & CEx. Indore on 22.08.2024 vide F.No. GEXCOM/TECH/350/2024-TECH-CGST-DIV-2-INDR-COMMRTE-INDORE/I/2221476/2024.

A team of officers Sh. Kamal Singh Dabi (Superintendent) & Sh. Ashish Garg (Inspector) visited on 22.08.2024 at the premises of **M/s ANAND ENTERPRISES** (Legal Name- **KANWARPAL SINGH**) GSTIN **23PCEPS9622F1Z6**, GROUND FLOOR, NO. 39/2B, NEW PRINCE NAGAR, BAGANGA ROAD INDUSTRIAL ESTATE, Indore, Madhya Pradesh, 452015 as mentioned his GST Registration,.

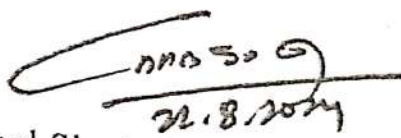
On reaching the declared principal place of business, it was found that no one was present on behalf of the firm and No Display board of the Firm was found at the Premises. the above address belonged to Shri Krishna Kumar Deshmukh, on knocking the door His wife Smt Deepa Deshmukh Turned up and on being asked about the aforementioned taxpayer/firm i.e. **M/s ANAND ENTERPRISES** (Legal Name- **KANWARPAL SINGH**), she said that she does not know anything about the said firm/taxpayer and she never rented out her premises to anyone thereafter the taxpayer was tried to be contacted on his register mobile no. 8148233329 but the said efforts to contact the taxpayer proved futile as the number was out of service.

On analyzing the above fact, it appears that the said taxpayer is fake / bogus and non-Existent. As the Taxpayer is not Existing, The ITC of the Taxpayer may be Blocked.

Indore dated 22.08.2024


22.08.2024
(Ashish Garg)

Inspector
R-II, Div-II,
CGST & Central Excise, Indore


22.8.2024
(Kamal Singh Dabi)
Superintendent
R-II, Div-II, **कमलसिंह डाबी**
अधीक्षक
CGST & Central Excise.

पंच 01 नाम- श्री अमित कुमार S/o श्री अमोल कुमार 31-23 मार्च :
पता- 346, अमल नगर, Sector-3A, इंदौर, म.प्र. 451015
व्यवसाय- प्लास्टर गोलरी आवाहन 3333 8777 3104
mob - 9644466694

पंच 02 नाम- श्री गीता वारसे S/o अमर वारसे, 3A-28 वर
पता- 91, चौधरी पार्क कुलोनी इंदौर, मध्य प्रदेश
452001
व्यवसाय- प्लास्टर गोलरी
आवाहन: 5552 7857 8702
mob - 7000545653

हम उपरोक्त पंचगण आज दिनांक 22/08/2024 को समय 17:10 बजे, CTS
1, लम्बे exuse, राय-II, भाग-II, इंदौर के अधिकारी श्री कुमल सिंह S/o
के पुर्ण पर पता- 39/2 B, New Prance नगर, लखनगा रोड इंडियन
exuse, Indore, म.प्र. 452015 पर उपस्थित हुए। अधिकारी श्री कुमल S/o वर
अमे साथ उपस्थित निरीक्षक श्री आशीष वर्मा ने अपना परिचय दिया और
हम पंचगणों को बताया कि ऑफिस रिकॉर्ड के अनुसार उपरोक्त पते पर
स्थापित फर्म M/s Anand Enterprises (Prop. Kanwar Pal Singh) GSTIN
23PCEPS9622FL26 का Taxical Verification किया है, जिसकी अगुमति
अपर आयुक्त, CTS 1, लम्बे exuse, मुख्यमंत्र. इंदौर ने दिनांक 22/08/2024
को दी है। तथा इस अगुमति पर जो हम पंचगणों को दिखाया और उस
पर हमारे हस्ताक्षर लिए। अधिकारियों ने हम पंचगणों को उक्त निष्पत्ति के
प्रमुखी Verification के दौरान वतौर पंच रहने का आग्रह किया
जिसे हम पंचों ने बिना किसी शर्त के सहर्ष स्वीकार किया।

22/08/2024
अमर

उक्त पते पर एक तीक्ष्ण गंधिवा मकान बना हुआ है जिस पर श्री
कृष्ण कुमार देशमुख के नाम की Name Plate लगी हुई थी।

दरवाजा खटखटाने पर श्रीमती दीपा देशमुख बहर हुईं जिन्होंने

अपना परिचय दिया कि मैं श्री कृष्ण कुमार देशमुख की पत्नी हूँ।

हम पंचों के समक्ष अधिकारियों के वरुद्ध पर श्रीमती दीपा

देशमुख ने बताया कि वे यहाँ परिवार सहित रहती हैं।


पंच 01

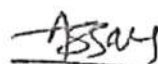
पंच 02


निरंतर 2

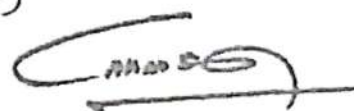
कम्प्यूटर अधिकारियों द्वारा उक्त फार्म M/S Anand Enterprises और उनके पोस्टमैन श्री Kanwarjit Singh के चोरे से पूछने पर, उन्होंने इस बारे में अनिश्चितता ज्ञापित की और कहा कि वे इस मामले में किसी भी व्यक्ति या फार्म के चोरे से नहीं जानती। जब और वापस की जायगी कि उन्होंने ये भ्रम अभी भी किसी को किराने पर नहीं दिया है। हम पंचों ने भी पूछा कि क्या भ्रम में किसी प्रकार का कोई office/5000000 संभावित नहीं किया जा रहा है और न ही भ्रम पर उक्त फार्म का कोई 50000 नहीं लगा है। कम्प्यूटर अधिकारियों ने हम पंचों के समक्ष फार्म M/S Anand Enterprises के पंजीकृत mobile No-8148233329 पर कई बार call किया लेकिन No. out of service आया। अतः भ्रम मानिक प्रोत्त वीज देहाय के भ्रम एवं उपरोक्त पते पर M/S Anand Enterprises से संबंधित कोई भी व्यवसायिक गतिविधि नहीं पाए जाने से उक्त फार्म M/S Anand Enterprises false/Bogus प्रतीत होती है।

पंचनामे की कार्यवाही समय 11:35 बजे संपन्न हुई। उपरोक्त कार्यवाही को श्री आशीष वर्मा निरीक्षक ने इस पंचनामे पर रिपोर्ट किया। पंचनामे की कार्यवाही के दौरान अधिकारियों का वार्ता भ्रम, व्यवहार कुशल, आचरण संयत व सम्यक रहा। कार्यवाही के दौरान किसी भी उपस्थित व्यक्ति की धार्मिक भावनाओं को छेद नहीं पहुंचाई गई। पंचनामे की पूर्ण कार्यवाही के दौरान हम पंचनाम उपस्थित रहे। हम पंचों की हिन्दी/अंग्रेजी का साज है। उपरोक्त पंचनामा हम पंचों ने पढ़ा और जैसा धरित हुआ वैसा ही लिखा पाकर पंचनामे के नयेक पृष्ठ पर अपने-2 हस्ताक्षर किए।

पंच क्र. 01 


22.08.2024
(Inspector)

पंच क्र. 02 


K. S. Singh
कमलसिंह डावो
अधीक्षक

Information about details of the recipients of the non-existent suppliers detected during the fiscal All-India defence audit file reconciliations

Annexure B

A Tax administration of the non-existent supplier: CGST Indore
B Tax administration of the recipient: SGST THIRUVANANTHAPURAM, SGST Delhi, CGST Delhi West, CGST Hyderabad, CGST Ahmednagar South, SGST Karnataka, CGST Bengaluru West, CGST Bengaluru North West, SGST Tamil Nadu (Division)

C Details of the supplier recipients and the tax amount involved Rs.419,201th

GSTIN of the non-existent supplier, along with Name & Address	GSTIN of the recipient	Name & Address of the recipient(s)	Tax amount/ ITC involved in Rs(Lakh)						Jurisdiction
			Financial Year	CGST	SGST	IGST	Cess	Total	
1	2	3	4	5	6	7	8	9 (5+6+7+8)	
CGSTIN - 23AGCT590237425, M/s ANAND ENTERPRISES, 1st Floor, JAYANAGAR, CHENAI, GROUND FLOOR, NO.37/7E, NEW PONDICHERAI, PATTANABI CHERPULASSERI ROAD, PATTANABI ROAD, CHENAI, PATTANABI CHERPULASSERI, Palakkad, Kerala, 679503	22AGCT590237425	AK ENTERPRISES, GROUND FLOOR, SHOP NO.4/1119, PATTANABI CHERPULASSERI ROAD, PATTANABI ROAD, CHENAI, PATTANABI CHERPULASSERI, Palakkad, Kerala, 679503	2020-21	0	0	1.92	0	1.92	SGST Zone - THIRUVANANTHAPURAM Commissionerate - KODI-KODE Division - PALAKKAD DIVISION Range - OTTAPALAM RANGE
CGSTIN - 23AGCT590237425, M/s ANAND ENTERPRISES, 1st Floor, JAYANAGAR, CHENAI, GROUND FLOOR, NO.37/7E, NEW PONDICHERAI, PATTANABI CHERPULASSERI ROAD, PATTANABI ROAD, CHENAI, PATTANABI CHERPULASSERI, Palakkad, Kerala, 679503	22AGCT590237425	INDX METSOPAR INDIA PRIVATE LIMITED, KH. NO.26/10, GROUND FLOOR, SHANBHAD DAULATPUR, NEW DELHI, NEW Delhi, Delhi, 110042	2021-22	0	0	50.74	0	50.74	SGST State - Delhi Zone - Zone 6 Ward - Ward 63
CGSTIN - 23AGCT590237425, M/s ANAND ENTERPRISES, 1st Floor, JAYANAGAR, CHENAI, GROUND FLOOR, NO.37/7E, NEW PONDICHERAI, PATTANABI CHERPULASSERI ROAD, PATTANABI ROAD, CHENAI, PATTANABI CHERPULASSERI, Palakkad, Kerala, 679503	22AGCT590237425	SHAKIST FLOORS LLP-D-39, KH. NO.26/7, ABHAY RAM GODOWN AT SWARN PARK, MUNDKA, New Delhi, West Delhi, Delhi, 110041	2021-22	0	0	39.85	0	39.85	SGST State - Delhi Zone - Zone 5 Ward - Ward 62
CGSTIN - 23AGCT590237425, M/s ANAND ENTERPRISES, 1st Floor, JAYANAGAR, CHENAI, GROUND FLOOR, NO.37/7E, NEW PONDICHERAI, PATTANABI CHERPULASSERI ROAD, PATTANABI ROAD, CHENAI, PATTANABI CHERPULASSERI, Palakkad, Kerala, 679503	22AGCT590237425	BADA TRADING COMPANY, PROP. NO. 112-B, KHASRA NO.37/1E, MUNDKA, SWARN PARK, MUNDKA, New Delhi, Delhi, 110041	2021-22	0	0	2.85	0	2.85	SGST State - CHIC Zone - DELHI Commissionerate - DELHI WEST Division - MUNDKA Range - RANGE - 114
CGSTIN - 23AGCT590237425, M/s ANAND ENTERPRISES, 1st Floor, JAYANAGAR, CHENAI, GROUND FLOOR, NO.37/7E, NEW PONDICHERAI, PATTANABI CHERPULASSERI ROAD, PATTANABI ROAD, CHENAI, PATTANABI CHERPULASSERI, Palakkad, Kerala, 679503	22AGCT590237425	A.Y ENTERPRISES, GROUND FLOOR, SHOP NO.4/1119, PATTANABI CHERPULASSERI ROAD, PATTANABI ROAD, CHENAI, PATTANABI CHERPULASSERI, Palakkad, Kerala, 679503	2021-22	0	0	34.15	0	34.15	SGST State - CHIC Zone - THIRUVANANTHAPURAM Commissionerate - KODI-KODE Division - PALAKKAD DIVISION Range - OTTAPALAM RANGE
CGSTIN - 23AGCT590237425, M/s ANAND ENTERPRISES, 1st Floor, JAYANAGAR, CHENAI, GROUND FLOOR, NO.37/7E, NEW PONDICHERAI, PATTANABI CHERPULASSERI ROAD, PATTANABI ROAD, CHENAI, PATTANABI CHERPULASSERI, Palakkad, Kerala, 679503	22AGCT590237425	GLOBAL ENTERPRISES, GROUND FLOOR, SHOP NO.1-48/112, AVANTHI NAGAR, ALUPUR ROAD AVANTHI NAGAR, PATTANABI CHERPULASSERI, Palakkad, Kerala, 679503	2021-22	0	0	21.99	0	21.99	SGST State - HYDERABAD Commissionerate - HYDERABAD Division - AMERPET Range - SANATHNAGAR
CGSTIN - 23AGCT590237425, M/s ANAND ENTERPRISES, 1st Floor, JAYANAGAR, CHENAI, GROUND FLOOR, NO.37/7E, NEW PONDICHERAI, PATTANABI CHERPULASSERI ROAD, PATTANABI ROAD, CHENAI, PATTANABI CHERPULASSERI, Palakkad, Kerala, 679503	22AGCT590237425	SHAKIST BUILDING LLP, D-39, KH. NO.26/7, ABHAY RAM GODOWN AT SWARN PARK, MUNDKA, New Delhi, West Delhi, Delhi, 110041	2022-23	0	0	8.09	0	8.09	SGST State - Delhi Zone - Zone 5 Ward - Ward 62

29DNKPR3647Q1ZU	M/S. TIRUPATI UDYOG, GROUND FLOOR, NO 605, SHAKTHI, SHAKTHI NAGAR,, BETTAHALSURU, Bengaluru Urban, Karnataka, 562157	2022-23		0	0	19.37	0		25.37	Zone - Bengaluru Division - WESTERN LOCALITY OFFICE - 10079 132 Bengaluru City
29EHIPR7115C176	METALLIC UDYOG, GROUND FLOOR, NO.03, BHAVANI NAGAR, 1ST CROSS ROAD BHAVANINAGAR, MALLATHALLI, Bengaluru Urban, Karnataka, 560056	2022-23		0	0	218.63	0		218.63	Zone - CPC Local - SHALALIPI Commissionerate - BANGALURU HQ Division - NORTH DIVISION 1 Range - RANGER HP27 City
29IQVPS155M17A	RIDHARV ENTERPRISES, GROUND FLOOR, SHED NO.05 SITE NO.03, SURVEY NO.02, Kachohalli Cross Road, Kachohalli, Bengaluru, Bengaluru Urban, Karnataka, 560091	2022-23		0	0	5.46	0		5.46	Zone - CPC Local - SHALALIPI Commissionerate - BANGALURU HQ Division - NORTH WEST DIVISION 4 Range - RANGER HP24 City
33AZOPH69E1N1ZP	ROYAL IMPEX, GROUND FLOOR, SHOP NO 24, RAJAJI MAIN ROAD, PRAKASH NAGAR, PONNIAMMANMEDU, Chennai, Tamil Nadu, 600110	2022-23		0	0	4.55	0		4.55	Zone - Tamil Nadu Division - TAMILNADU Local - THOVALUR City - MADHAVARAM
33BDHPH8624D1ZQ	N.K ENTERPRISES, GROUND FLOOR, plot NO.144, RING ROAD HOUSING SECTOR, RING ROAD, Madhavaram, Chennai, Chennai, Tamil Nadu, 600060	2022-23		0	0	7.41	0		7.41	State - DLG Zone - CHENNAI Commissionerate - CHENNAI HQ Division - MADHAVARAM Range - RANGER
33BNGP175321TZ	MEENAKASHI IMPEX, GROUND FLOOR, NO 3/F1, Bharathidasan Street Gandhi Nagar, KARPAGAVINAYA ILLM AMBEDKAR STATUE, Ambadkar Statue, Ambattur, Chennai, Chennai, Tamil Nadu, 600053	2022-23		0	0	1.76	0		1.76	State - Tamil Nadu Division - MADHAVARAM Local - Ambattur City - AMBATTLUR
						419.20			419.20	

D. Other relevant details, if any:

E Details of enclosures (Panchinama/ Inspection report/ PV report/ Other relevant : Panchinama & Visit NOTE documents or evidences) Visit note dated 22.08.2024

Place. Indore
Date 22.08.2024

Enclosures: As above

27/10/2024
Unde Yogesh Pandurang
Joint Commissioner
CGST Indore

10

	कार्यालय आयुक्त OFFICE OF THE COMMISSIONER सी.जी.एस.टी. एवं केन्द्रीय उत्पाद शुल्क आयुक्तालय इंदौर C.G.S.T. & CENTRAL EXCISE COMMISSIONERATE INDORE	केन्द्रीय कार्यालय, इंदौर
	जीएसटी भवन मानिकबाग पैलेस इंदौर (म.प्र.) - 452014 GST BHAWAN MANIKBAGH PALACE INDORE (M.P.) - 452014	डाक सं.
	☎ (0731) 24462774 ✉ cgst-indore@gov.in, cgst-ind.prev@gov.in	

F.No. GEXCOM/TECH/350 2024-TEC-CGST-DIV-2-INDR-COMMRTE-INDORE

30-01-2025

ALERT NOTICE NO. 95/2024 756

To,

The Additional/ Joint
Commissioner (A.E.) CGST &
Central Excise / SGST

S.N o.	JURISDICTION	ADDRESS O/o
1.	CGST KOZHIKODE	The Commissioner of Central Goods & Services Tax, Kozhikode C.R. Building, Mananchira, Kozhikode-673001
2.	CGST DELHI NORTH	The Principal Commissioner, C.R. Building, IP Estate, New Delhi-110109.
3.	CGST DELHI WEST	The Commissioner of CGST & CX, Delhi West, 4th & 5 th floor, E.I.L. Annexe Building, Bhikhaji Cama Place, New Delhi-110066
4.	CGST HYDERABAD	The Principal Commissioner, 2nd Floor, GST Bhavan, Basheer Bagh, Hyderabad, Telangana, 500004
5.	CGST AHMEDABAD SOUTH	The Pr. Commissioner Of Central Goods & Services Tax, Gst Bhavan, Revenue Marg, Opp. Polytechnic, Ambawadi, Ahmedabad, Gujarat - 380015.
6.	CGST BENGALURU NORTH	The Commissioner , NO. 59 HMT Bhavan, Bellary Road, Bengaluru-560032
7.	CGST BENGALURU WEST	The Principal Commissioner, Central GST West Commissionerate, BMTc Building, First Floor, Banashankari, Bangalore - 70
8.	CGST BENGALURU NORTH WEST	The Commissioner Of Central Goods & Services Tax, 2nd Floor, Shivajinagar Bmtc Bus Stand Complex, Shivajinagar, Bengaluru (Bangalore) Urban-560051
9.	CGST CHENNAI NORTH	The Commissioner of GST & Cental Excise, Chennai North Commissionerate, 26/1 Mahatma Gandhi Road, Nungambakkam, Chennai-600034.
10.	CGST PUNE I	The Principal Commissioner CGST & CX Pune-I, 41/A ICE House, GST Bhavan, 2nd Floor, E Wing, Sassoon Road, Pune-411001
11.	CGST CHENNAI- OUTER	The Commissioner of GST & Central Excise, Chennai Outer Commissionerate, Newry Towers, No.2054 - I, II Avenue, Anna Nagar, Chennai-600040.
12.	CGST AURANGABAD	The Commissioner, Goods and Services Tax (GST) Commissionerate, N-5, Town Centre, CIDCO, Aurangabad. - 431003.
13.	SGST MADHYA PRADESH	The Commissioner , Moti Bungalow Compound, M.G Road Near Gandhi Hall , Indore Madhya Pradesh

Sub: - Alert Notice on fraudulent availment and passing on of Input Tax Credit based on fake invoices issued by the non-existent firm without actual receipt/supply of goods/services -reg.

As per the intelligence shared by DGARM in the 2nd Special All India Drive against fake registrations, this office initiated an investigation against M/s ANAND ENTERPRISES (legal name: Kanwar pal Singh) (GSTIN-23PCEPS9622F1Z6). The details of the taxpayer are as under:

S.No	GSTIN	Trade Name	Legal Name	Reg. Address
01.	23PCEPS9622F1Z6	M/s ANAND ENTERPRISES	Kanwar pal Singh	Ground Floor, No.39/2b, New Prince Nagar, Baganga Road Industrial Estate, Indore, Madhya Pradesh, 452015.

- Accordingly, a visit to the registered business premises under Section 71(1) of the CGST Act, 2017 was conducted on 22.08.2024. The taxpayer was not found at the declared principal place of business. Attempts to contact the taxpayer on the registered mobile number (8148233329) were unsuccessful as the number was out of service. Consequently, M/s Anand Enterprises (GSTIN-23PCEPS9622F1Z6) is deemed a non-existent firm. It is also found that the above mentioned taxpayer is non operational and not conducting business from the principal place of business. A copy of the visit note & panchnama dated 22.08.2024 is enclosed for reference.
- Further Annexure-B in terms of CBIC Instruction No. 02/2024 dated 12.08.2024 issued under F.No. CBIC-20/16/30/2020-GST has already been issued for initiating necessary action against inter-state/intra-state recipients of non-existing firms (Copy enclosed). Upon scrutinizing the GSTR-1 returns furnished by the taxpayer, it was observed that the taxpayer has also passed on input tax credit without actual supply of goods/services to other inter-state/intra-state firms under the jurisdiction of the CGST Dept./SGST Department. Details of these recipients are tabulated below:-

Table-I

(Amount in Rs)				
S.No	GSTIN of Recipient	Trade/Legal Name of Recipient	Sum of IGST	Jurisdiction
1	29EHIPR7115C1Z6	METALLIC UDYOG	21863268	CGST BENGALURU WEST
2	07AAGCI0368E1ZR	INOX METSCRAP INDIA PRIVATE LIMITED	5074225	CGST DELHI NORTH
3	07AETFS1758Q1ZX	SIMKAST ALLOYS LLP	4794046	CGST DELHI WEST
4	32AKKPS6360B1ZA	A.K ENTERPRISES	3610262	CGST, KOZHIKODE
5	36CSZPP3424J1Z0	GLOBAL ENTERPRISES	2199168	CGST, HYDERABAD
6	29DNKPR3647Q1ZU	M/S. TIRUPATI UDYOG	2036808	CGST BENGALURU NORTH
7	33BDHPK8624D1ZQ	N.K ENTERPRISES	741184	CGST CHENNAI NORTH
8	29IQVPS8155M1ZA	RIDHARV ENTERPRISES	545688	CGST BENGALURU NORTH WEST
9	33AZOPH6961N1ZP	ROYAL IMPEX	454626	CGST CHENNAI NORTH

10	07GCGPP6680H1ZZ	DABA TRADING COMPANY	285363	CGST, DELHI WEST
11	33BNGPJ7532J1ZX	MEENAKASHI IMPEX	175207	CGST CHENNAI NORTH
12	24FVKPR3030R1ZZ	KESHAV INDUSTRIES	139212	CGST AHMEDABAD SOUTH
Total			4,19,19,557	

4. Additionally, on scrutiny of GSTR-2A of the taxpayer, it was revealed ITC availed from the following inter-state/intra-state taxpayers without actual receipt of goods/services:

Table II

(Amount in Rs)

Sr. No.	GSTIN of supplier	Trade/Legal name of the Supplier	Taxable Value	Integrated Tax	Central Tax	State/UT tax	Total	Jurisdiction
1	33CYNPA5364E1ZL	ARIAN RAM	137085740	24675433.2	0	0	24675433.2	CGST CHENNAI-OUTER
2	27DZKPR2683L1ZI	ARJUN RAM	89972268	16195008.2	0	0	16195008.2	CGST PUNE I
3	27BYZPB0319R1ZQ	VISHNU MADHUKAR BIRADAR	7345360	1322164.8	0	0	1322164.8	CGST AURANGABAD
4	23AAACY2068D1ZO	YES BANK LIMITED	371	0	33.39	33.39	66.78	SGST MADHYA PRADESH
Total			23,44,03,739	4,21,92,606.2	33.39	33.39	4,21,92,673	

- Further, it appears that the firms mentioned in Table-I & Table-II above have wrongly availed/passed on ITC without actual supply of any goods/services. Therefore, action may be initiated against these firms accordingly.
- It is hereby requested to take necessary action against the recipients/buyers located under your jurisdiction, to whom such Input Tax Credit has been passed on and availed by the above-mentioned fake entity. The outcome of the same may be intimated to this office at the earliest.
- Recoveries, if any, 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.
- This issues with the approval of the Commissioner of CGST & Central Excise, Indore (M.P).

Enclosed:

- Copy of Visit Note and Panchnama dated 22.08.2024
- Copy of Annexure B.

Signed by Yogesh
Pandurang Unde
Date: 30-01-2025 13:55:59

(Yogesh Unde Pandurang)
Joint Commissioner
CGST & Central Excise, Indore

Copy to:

- The Additional Director General/Director CEIB First Floor 'B' Wing Janpath Bhawan Janpath New Delhi for information please.