

## FORM GST DRC - 01

OFFICE OF ADDITIONAL DIRECTOR  
JURISDICTION: MEERUT ZONAL UNIT, STATE/UT: KARNATAKA  
ADDRESS: -NA-

[See rule 100 (2) & 142(1)(a)]

No.: ZD070724064908V  
Case ID: AD070724013847V

Date: 03/08/2024

To,  
07AAMCM9016D1ZG  
LAGROWTH ASSOCIATES PRIVATE LIMITED  
G-242, Ghazipur Road, New Delhi, East Delhi, Delhi, 110096

### Summary of Show Cause Notice

1.	Tax Period	From: OCT/2019 To: MAR/2023
2.	Financial Year (s)	2019-2020, 2020-2021, 2021-2022, 2022-2023
3.	Act	-NA-
4.	Section / Sub-section under which SCN is being issued	74
5.	SCN Reference No.	ZD070724064908V
6.	SCN Date	03/08/2024

(a) Brief facts of the Case:	Clandestine supply of Goods and issuance of invoice to bogus firms
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### (b) Grounds:

Sl.No.	Grounds	Description of grounds
1	74(7) Tax not paid or short paid	

	or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any willful- misstatement or suppression of facts	
2	122(1)(i): Makes supplies without invoice / issues incorrect or false invoice	
3	122(1)(ii): Issues invoice without supply in violation Act/Rules	

(c) Tax and other dues:

Financial Year: 2019-2020

				Taxperiod											
Sl.No.	HSN	Turnover	Rate of Tax	From		To		Place of Supply (POS)	Act	Tax/Cess (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)
				Month	Year	Month	Year								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	7607	0		OCT	2019	MAR	2020	09	IGST	6390636	0	0	0	0	6390636
2	7607	0		OCT	2019	MAR	2020		CGST	184426078	0	0	0	0	184426078
3	7607	0		OCT	2019	MAR	2020		SGST	184426078	0	0	0	0	184426078

Financial Year: 2020-2021

				Taxperiod											
Sl.No.	HSN	Turnover	Rate of Tax	From		To		Place of Supply (POS)	Act	Tax/Cess (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)
				Month	Year	Month	Year								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	7607	0		APR	2020	MAR	2021	09	IGST	445547708	0	0	0	0	445547708
2	7607	0		APR	2020	MAR	2021		CGST	289094584	0	0	0	0	289094584
3	7607	0		APR	2020	MAR	2021		SGST	289094584	0	0	0	0	289094584

Financial Year: 2021-2022

				Taxperiod											
Sl.No.	HSN	Turnover	Rate of Tax	From		To		Place of Supply (POS)	Act	Tax/Cess (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)
				Month	Year	Month	Year								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	7607	0		APR	2021	MAR	2022	09	IGST	276448776	0	0	0	0	276448776
2	7607	0		APR	2021	MAR	2022		CGST	516624785	0	0	0	0	516624785
3	7607	0		APR	2021	MAR	2022		SGST	516624785	0	0	0	0	516624785

# Financial Year: 2022-2023

				Taxperiod											
Sl.No.	HSN	Turnover	Rate of Tax	From		To		Place of Supply (POS)	Act	Tax/Cess (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)
				Month	Year	Month	Year								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	7607	0		APR	2022	MAR	2023		CGST	84132929	0	0	0	0	84132929
2	7607	0		APR	2022	MAR	2023		SGST	84132929	0	0	0	0	84132929

## Total Amount (For all Financial Years)

Tax Period	Act	Tax/Cess	Interest	Penalty	Cess	Fees	Others	Total
2019-20	CGST	184426078	0	0	0	0	0	184426078
2019-20	IGST	6390636	0	0	0	0	0	6390636
2019-20	SGST	184426078	0	0	0	0	0	184426078
2019-20	CESS	0	0	0	0	0	0	0
2020-21	CGST	289094584	0	0	0	0	0	289094584
2020-21	IGST	445547708	0	0	0	0	0	445547708
2020-21	SGST	289094584	0	0	0	0	0	289094584
2020-21	CESS	0	0	0	0	0	0	0
2021-22	CGST	516624785	0	0	0	0	0	516624785
2021-22	IGST	276448776	0	0	0	0	0	276448776
2021-22	SGST	516624785	0	0	0	0	0	516624785
2021-22	CESS	0	0	0	0	0	0	0
2022-23	CGST	84132929	0	0	0	0	0	84132929
2022-23	IGST	0	0	0	0	0	0	0
2022-23	SGST	84132929	0	0	0	0	0	84132929
2022-23	CESS	0	0	0	0	0	0	0
Total (Act wise)	CGST	1074278376	0	0	0	0	0	1074278376
	IGST	728387120	0	0	0	0	0	728387120
	SGST	1074278376	0	0	0	0	0	1074278376
	CESS	0	0	0	0	0	0	0

Total	2876943872	0	0	0	0	0	2876943872
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Copy of Detailed Notice is enclosed as separate attachment.

#### Signature

Name: MINU SHUKLA PATHAK  
Designation: Additional Director  
Jurisdiction: MEERUT ZONAL UNIT,  
Karnataka  
Address: -NA-

#### Enclouser/s:

- DSCN MEPL & Others

वस्तु एवं सेवा कर  
आसूचना महानिदेशालय,  
गाजियाबाद क्षेत्रीय इकाई  
चतुर्थ एवं पंचम तल, एरो कॉर्पोरेट टॉवर,  
प्लॉट नं०-६, सेक्टर-१४, कौशाम्बी,  
गाजियाबाद-२०१०१२  
दूरभाष: ०१२०-२७७७८६०, २७७७८६१,  
२७७७८६२



**DIRECTORATE GENERAL OF  
GOODS AND SERVICES TAX  
INTELLIGENCE,  
GHAZIABAD REGIONAL UNIT**  
4<sup>th</sup> & 5<sup>th</sup> Floor, Arrow Corporate  
Tower, Plot No. 6, Sector-14,  
Kaushambi, Ghaziabad-201012  
**Telephone: 0120-2777860  
2777861, 2777862**

**FORM GST DRC – 01**

[See rule 142(1)]

**Reference No.** DGGI/INV/GST/1757/2021/GRU/3822(S/L) **Date:** 30.07.2024

**CBIC-DIN-202407DNN4000000C82F**

**SCN No.72/2024-25**

<b>Tax Period</b>	<b>Act/Rules</b>	<b>Section/Sub-section under which SCN is being issued</b>
July 2017 to August 2022	CGST Act, 2017, SGST Act, 2017, & IGST Act, 2017.	Section 74 & Section 122 of CGST Act, 2017, Section 74 & Section 122 of SGST Act, 2017, and Section 20 of IGST Act, 2017.

**To,**

<b>Sl. No.</b>	<b>Name, GSTIN/PAN/AADHAR &amp; Address of the Noticee</b>	<b>Sl. No.</b>	<b>Name, GSTIN/PAN/ AADHAR &amp; Address of the Noticee</b>
1	M/s Montage Enterprises Pvt. Ltd., (01AACCM8173H1ZM), Phase-1, Lane No.4, SIDCO Industrial Area, Bari Brahmana, Samba, Jammu and Kashmir, 181133.	2	M/s Montage Enterprises Pvt. Ltd., (05AACCM8173H1ZE), Plot No.13, Sector-11, IIE SIDCUL, SIDCUL, Haridwar, Uttarakhand, 249403.
3	M/s Montage Enterprises Pvt. Ltd., (09AACCM8173H1Z6), C-20-22, Sector-57, Noida, Gautam Buddha Nagar, U.P., 201301.	4	M/s Montage Enterprises Pvt. Ltd., (23AACCM8173H1ZG), 29A, Industrial Area, Malanpur, Bhind, Madhya Pradesh, 477117.
5	M/s Lagrowth Associates Pvt. Ltd., (07AAMCM9016D1ZG), (Formerly known as M/s Montage Sales Pvt. Ltd.), Ground Floor, G-242, Ghazipur Road, Delhi, 110096	6	M/s Neemsar Vyappar Pvt. Ltd., (09AAMCM9015A1ZJ), (Formerly known as M/s Montage Flexipack Sales Pvt. Ltd.), Village-Gahru Pargana-Bijnore, Warehouse No.3, Back Portion, Khasra No. 1441, Old No. 1664/1, Daroga Khera, Opp. Bal Bhawan, Lucknow-Kanpur Road, NH-25, Lucknow, 226012.
7	M/s Pitambara Business Promotions Pvt. Ltd., (23AAMCM9078M1ZP), (Formerly known as M/s Montage Printpack Sales Pvt. Ltd.), Ground Floor, A-15, Kailash Nagar, City Center Square, Near Boys	8	Mr. Arvind Gupta, Promoter Director of M/s Montage Enterprises Pvt. Ltd., PAN ABUPG1128L C-17, Sector-Chi-IV, Greater Noida, U.P., 201308.



	Hostel, Gwalior, Madhya Pradesh, 474002.		
9	Mr. Yogeshwar Singh, Director of M/s Montage Enterprises Pvt. Ltd., AADHAR No. 9606 7424 7183 A-3/415, Block No.10, Kailash Dham Apartment, Sector-50, Noida, 201301.	10	Mr. Harvinder Singh Matharu, Director of M/s Montage Sales Pvt. Ltd., AADHAR No. 7661 5104 8705 B-95, Sectpr-72, Noida, 201301.
11	Mr. Jasmeet Singh, Director of M/s Montage Sales Pvt. Ltd., AADHAR No. 4837 7285 4832 A-2/602, Krishna Apra Garden, Vaibhav Khand, Indirapuram, Ghaziabad, 201014.	12	Mr. Nikhil Agnihotri, Director of M/s Montage Flexipack Sales Pvt. Ltd., AADHAR No. 3784 9608 1925 A-402, Rudra Twin Tower, New Berry Road, Butler Colony, Lucknow, U.P.
13	Mr. Sandeep Jain, Director of M/s Montage Flexipack Sales Pvt. Ltd., AADHAR No. 4918 0182 9596 Flat No.-5, 2 <sup>nd</sup> Floor, Priya Apartment, 7/22 Tilak Nagar, Kanpur Nagar, 208002.	14	Mr. Gagandip Singh Bawa, Director of M/s Montage Printpack Sales Pvt. Ltd., AADHAR No. 6935 6824 1582 N-30, Jang Pura Extension, Jang Pura, Delhi, 110014.
15	Mr. Sushil Singh, Director of M/s Montage Printpack Sales Pvt. Ltd., AADHAR No. 3228 8957 8206 DH-2 Balaji Enclave Behind Sita Manor Hotel Thatipur, Gwalior, M.P., 474002.	16	M/s Globe Enterprises (01BIKPC6617E1ZS) Kartholi, Dasal, Bari Brahmana, Samba, Jammu and Kashmir, 181133.
17	M/s Elfed Industries (07AAIFE1973E1ZI) Office No. 102, 1 <sup>st</sup> Floor, Plot No. E-22, Jawahar Park, Laxmi Nagar, Delhi, 110092.	18	M/s Jai Bhawani Traders (06BWYPV1916P1ZE) H. No. 875, Navdeep Colony, Near CR College, Azad Nagar, Hisar, Haryana, 125001.
19	M/s Life Wellness (07AAIFL7295E1Zo) Plot No. 131, Ground Floor, Pkt-H, Sector-1, Bawana, DSIDC City, Bawana, Delhi, 110039.	20	M/s Ganpati Enterprises (06IQSPS7194P1ZA) H. No. FCA 74, Nawlu Colony, Ballabgarh, Faridabad, Haryana 121004.
21	M/s Mantova Enterprises Pvt. Ltd. (07AALCM8399L1ZG) UG-17, Tower No. 4, Vishwa Deep, District Centre, Janak Puri, Delhi-110058.	22	M/s Urban Trade Industries (07AAGFU2991L1ZL) Office No.403, 4 <sup>th</sup> Floor, Metro Complex, Building No. 4/5, Near Veer Saverkar Market, Nirman Vihar, Delhi, 110092.
23	M/s Arranger Tradelinks (India) Pvt. Ltd. (07AAMCA0840R1Z9) 404, 4th Floor, Madhuban Building, Nehru Place, Delhi, 110019.	24	M/s Shri Mahaveer Ji Sales Corporation (07AAEPK3770F2ZT) Khasra No. 12/26, Bijapur, Village Budhpur Bijapur, Delhi, 110082.
25	M/s Avi Foil Traders (07AAOPG0924D1Z2) H. No. 474, Ground Floor, Kh No.	26	M/s BPSR Industries Pvt. Ltd. (07AAHCB5448H1ZK) Shop No.-11, Plot No.-2, Pocket-6 Malik



	105/78, Village and Post Khera Kalan, Near Shiv Mandir, Delhi, 110082.		Buldicon Plaza, Sector-12, Dwarka, Delhi, 110078.
27	M/s Global Trading Co (07AATFG8021G1Z8) Shop In, H. No-150, Badami Business Centre, Kilokari, Delhi, 110014.	28	M/s Swastik Enterprises (07AAUPQ6586B3Z2) H. No.-4, 3rd, Ph-I, Community Centre, Naraina Industrial Area, Delhi, 110028.
29	M/s Catania Enterprises Pvt. Ltd. (07AAHCC6179Q1ZU) A-10/5, Ground Floor, Jhilmil Industrial Area, Near Tata Motors, Shahdara, Delhi-110095.	30	M/s Gwalior Enterprises Pvt. Ltd. (07AAHCG0818Q2Z7) Space No.-216, Plot No.-19, Radha Chamber, G-Block Community Centre, Vikas Puri, Delhi-110018.
31	M/s Radical Corporation (07ABAFR7758R1Z9) Office No, 403, 4 <sup>th</sup> Floor, Building No. 4/5, Veer Saverkar Market, Nirman Vihar, Delhi, 110092.	32	M/s Ghaziabad Enterprises Pvt. Ltd. (07AAHCG0827H1ZQ) 302, 3 <sup>rd</sup> Floor, Pankaj Tower, Commercial Centre, Vikas Puri, Delhi, 110018.
33	M/s Surya Enterprises (07ACTPIO807Q1Z2) Off. No. TC/607, Near Pacific Mall, C.H.S Road, Transit Camp, Raghbir Nagar, Delhi, 110027.	34	M/s Proview Traders (07ADGPT2590M2ZX) 27/4, Ground Floor, Plot No.-27, Main G.T Road, Dilshad Garden Industrial Area, Delhi, 110095.
35	M/s P B Associates (07ADNPB7822K1ZC) 1/6485, East Rohtash Nagar, Shahdara, Delhi, 110032.	36	M/s S.G. Enterprises (07AEAFS4741N1ZP) Shop No. 4, Kh No.-59, Saket, South Delhi, Delhi, 110030.
37	M/s Mehul Enterprises (07ANUPH4951N1Z8) H.No.-255, JJ Colony, Madanpur Khadar, Delhi, 110076.	38	M/s S. V. Enterprises (07ANYPR8387E1ZZ) 62, 2 <sup>nd</sup> Floor, Pocket-11, Sector-24, Rohini, Delhi, 110085.
39	M/s Mahalaxmi Enterprises (07AFUPJ0552P1ZU) Plot No. J-108, Mohan Garden, Uttam Nagar, Near R.P. Property, New Delhi, 110059.	40	M/s Aavesh Enterprises (07AHKPH3924R1ZS) Off. No 123/A, Near Singh General Store, Ravi Nagar Road, DDA Colony, Chaukhandi, Vishnu Garden, Delhi, 110018.
41	M/s Jajoria Enterprise (07AOKPK9451R2ZZ) H. No. 16/569-I, Gali No. 18, Arya Samaj Road, Bapa Nagar, Karol Bagh, Delhi, 110005.	42	M/s Gravity Enterprises (07AILPC7741F1ZB) 1347/B-1, Upper Ground Floor, Gali No. 13, Govindpuri, Kalkaji, Delhi, 110019.
43	M/s Kumar Enterprises (07AOC PK8764K1ZG) G-182, 2 <sup>nd</sup> Floor, Sector-2, Bawana, Delhi, 110039.	44	M/s Blue Star (07AKLPJ5035D1ZD) F-24, Vardhman Select Mall, Block-I, Narela Industrial Area, Delhi, 110040.
45	M/s Genius Enterprises (07APVPC5712R1Z7) D-323A, Balaji Complex, Gali No.-11, Laxmi Nagar, Delhi, 110092.	46	M/s Aggarwal Traders (07ALGPU1224R2ZK) Plot No. 14/12, Nala Road, MCD Office, Okhla Industrial Area, Delhi, 110020.





47	M/s Arya Trading (07AQOPH9721P1Z2) Shop No. 33, Andrews Ganj, Delhi, 110049.	48	M/s S S Traders (07ALMPU0109M1ZR) Shop No 1, Plot No 13, Tilak Enclave Part-2, Mohan Garden, Uttam Nagar Play Factory, Delhi, 110059.
49	M/s Sanjay Trading Co (07ASCPL1721F1Z7) H.No.-117, Ground Floor, Block-C, Gali No-2, Nangali Vihar Extn, Najafgarh, Delhi, 110043.	50	M/s Nirbhay Trading Co. (07AMRPJ1732H1ZZ) H. No.-413/4, Ground Floor, Gazipur Near School Lane, Gazipur, Delhi, 110092.
51	M/s Neelima Enterprises (07ASCPN4947P1Z2) B-158, Sadatpur, ST No. 2, Karawal Nagar, Shahdara, Delhi, 110094.	52	M/s Yadav Enterprises (07ANCPY3290M1ZD) H. No. 183, 1st Floor, Naraina, Opposite PNB Bank, Delhi, 110028.
53	M/s P.R. Traders (07ASQPR5114G1ZI) Kh No. 125, Hamidpur, Delhi, 110036.	54	M/s Image India (07AUOPK8454G1Z6) A-23, Prem Nagar-II, Kirari Suleman Nagar, Delhi, 110086.
55	M/s Galaxy Impex (07ATWPM4771H1Zo) A-45, Block-A, Wazirpur Industrial Area, Wazirpur, Delhi, 110052.	56	M/s M.R. Enterprises (07AWUPA7355A2ZJ) Plot No 5-1/133, C-Block, Kh-40/23, Gali No. 5, Bir Bazar Road, Baprola Vihar, Nangloi, Delhi, 110043.
57	M/s Sunil S Traders (07AUKPD2924N1ZF) 136-B, Near Shiv Shakti Mandir, Janta Flat, National Market School Road, Ekta Enclave, Peera Garhi, Delhi, 110041.	58	M/s Gupta Enterprises (07AXHPK0562F1ZO) B-7, Ground Floor, Dharam Colony Taneja Complex, Khasra No 33/20, 21/1, Nangloi, Delhi, 110041.
59	M/s Renu Enterprises (07BDPPD1016E1Z2) W-137, Ground Floor, Naraina Industrial Area, Naraina Phase-1, Delhi, 110028.	60	M/s Ridhi Traders (07BDSPK7832A1ZG) Plot No. 221, Kh No. 57/6/2, Ground Floor, Gram Sabha Lal Dora Village, Pralhadpur Bangar, Delhi, 110042.
61	M/s Sky International (07AXUPV6358F1ZM) Shop No.-4, Kh No.-59, Saket, Delhi, 110030.	62	M/s Tyagi Traders (07AYCPT3547R2ZL) H. No. SRS-173, 1 <sup>st</sup> Floor, Naraina, Delhi, 110028.
63	M/s Ragni Enterprises (07BDSPK7832A2ZF) B-72, Yadav Park, Nangloi, Delhi, 110041.	64	M/s ST Traders (07AYQPT5265L2ZG) H.No.-19, Block-A, Phase-I, Naraina Industrial Area, Delhi, 110028.
65	M/s Kapur Enterprises (07BETPY0156F2Z1) Kh. No. 15/14, 1 <sup>st</sup> Floor, MCD Office, Qutub Road, Delhi, 110055.	66	M/s Nafeesh Trading Co. (07AZCPN6735E1ZD) H. No.-150, Badami Business Centre, Kilokari, Delhi, 110014.
67	M/s Unique Traders (07BFHPP9940K1ZS) Plot No.-2, Kh. No. 42/2-P No.-290, Village Nangloi, Delhi-110041.	68	M/s Das Enterprises (07AZVPR2782C1ZV) H. No. SRS-73, 1 <sup>st</sup> Floor, National Market, Naraina, Delhi, 110028.
69	M/s Esprit Enterprises	70	M/s Vishal Enterprises



	(07BFHPP9940K2ZR) Plot No.-171/1, Ground Floor, Block-WZ, Shakurpur, Delhi, 110034.		(07BBVPH7773J1ZT) 3, D-280, Saket Place, Delhi, 110017.
71	M/s Acrosys Tech (07BFKPG9015D1ZN) G-82, Sector-2, Bawana Industrial Area, Bawana, Delhi, 110039.	72	M/s Virgo Enterprises (07BGRPS1887H2ZL) H. No. 10, Ground Floor, Extn-2-C, Nangloi, Delhi, 110041.
73	M/s Mayo Enterprises (07BGRPS1887H1ZM) Shop at Plot No.-48, Ground Floor, Near Radha Krishan Dharam Kata, Gurudwara Road Gali No.-13 Siraspur, Delhi-110042.	74	M/s Sun Trading Company (07BDIPJ1111P1ZK) 111 Old 7L New No 48, Ground Floor, Kh No 22/13 Surat Singh Enclave, Block Y, Adarsh Enclave Prem Nagar, New Delhi-110041.
75	M/s Ajay Trading Co (07BDNPS7160Q1ZJ) Plot 17/42 And 17/43, Ground Floor, Block-D, JJ Colony, Shahabad Dairy Near Roop Krishna, Delhi, 110042.	76	M/s P.C. Supplier Co. (07BJRPN7668C1ZN) Unit-206, Second Floor, Plot No-3, Dwarka Sec-12, Pocket-6, New Delhi, 110075.
77	M/s Azad Trading (07BIWPR8811F1ZN) 988A, Shop No. 1, Sir Chhotu Ram Marg, Raj Nagar, II, Palam Colony, Delhi, 110077.	78	M/s Winjet Industries (07BJVPK8809G1ZL) H. No.-96, Ground Floor, Gali No.-05, Block, E-5, Near Metro Shastri Nagar, Shastri Nagar, Delhi, 110052.
79	M/s Hari Sales Corporation (07BJOPH4621J1Z2) 97840/23, MCD Office, Shakarpur, Delhi, 110028.	80	M/s D K Trading Company (07BLFPJ4916H1Z4) G/F, New 96 Kh No 21/13/2, Laxmi Vihar, Prem Nagar Ph 3, Delhi, 110086.
81	M/s Raghav Traders (07BRDPR1489K1Z9) H.No. 183, 1 <sup>st</sup> Floor, Naraina, Delhi, 110028.	82	M/s Mahalaxmi Fabrics (07BULPK5077P1ZS) 18, East Azad Nagar, Delhi, 110051.
83	M/s Singhania Enterprises (07BSTPS8497K2ZB) C-2/39, New Kondli, Mayur Vihar Phase-III, Delhi, 110096.	84	M/s Tiwari Trading Company (07BLZPT9351G1Z5) Out of Kh. No. 12/26, Village, Budhpur, Bijapur, Delhi, 110036.
85	M/s Subrat Trading Company (07BLVPP6162R1ZV) Plot No. 489, Ground Floor, Shahbad, Daulatpur, Delhi, 110042.	86	M/s Ganpati Enterprises (07BMVPB3838H1ZR) B-1174, Ground Floor, Gharoli, Mayur Vihar Phase III, Delhi, 110096.
87	M/s Barfani Traders (07BTTPK2984C1ZB) Flat No. 70, 1 <sup>st</sup> Floor, Near Laxmi Narayan Mandir, Guru Hari Kishan Nagar, Paschim Vihar, Delhi, 110041.	88	M/s Rai Enterprises (07BNJPR5077B1ZU) G/F, Taneja Complex, Pvt No.-B-7, B-8, Kh No.-33/20, 21/1, Taneja Complex, Dharam Colony, Nangloi, Delhi, 110041
89	M/s Pal Trading Co. (07BUXPP4783K1ZI) LG8 D-211/104, Munirka, New Delhi- 110021.	90	M/s R.N Trading Co (07BPNNP0572H1ZO) H.No.-10, Harphool Vihar, Baprola, Nangloi, Delhi, 110041.
91	M/s Rajesh Packaging Materials	92	M/s Vikas Trading Company



	(07BUXPR3104A1ZO) 988A, Shop No. 2, Sir Chhotu Ram Marg, Raj Nagar, II, Palam Colony, Delhi, 110077.		(07BNOPG2623R1ZH) 21/10, 11/1, 11/3, 12/1, 12/3, C-132, Gali No. 6, Main Road, Harit Vihar, Burari, Delhi, 110084.
93	M/s Choudhari Traders (07BVSPCo480N1Z6) Off. No.36/A, Near Sunil Medicos, Najafgarh Dhansa Road, K, Block, Gopal Nagar, Najafgarh, Delhi, 110043.	94	M/s Maruti Trading Company (07BYUPA7776E1ZY) H. No. RZ-77, First Floor, Maruti Trading Company, Uttam Nagar, Delhi, 110059.
95	M/s Aripa Trading Co. (07BXAPA6529A1Z3) H. No. 128, Ground Floor, B/1, Shop No.4, Kilokari, Delhi-110014.	96	M/s Om Trading Company (07BRCPJ0056P1ZN) A-35, Ground Floor, Jhilmil Industrial Area, Jhilmil, Delhi, 110095.
97	M/s Pitambar Packaging (07BXQPN0974E1Z5) Shop in Plot No.13/3, Ground Floor, Back Side, Kapashera, Delhi, 110037.	98	M/s Swastik Enterprises (07BZNPJ1724R1ZR) A-45, Block-A, Wazirpur Industrial Area, Wazirpur, Delhi, 110052.
99	M/s Pramod Traders (07BYLPB0493C1ZQ) Plot No. 223, Kh. No. 958, 1 <sup>st</sup> Floor, Block-C, Village Sirasapur, Raja Vihar, Delhi, 110042.	100	M/s Alston Traders (07CAUPR4187F1Zo) Front Portion G/F, Kh. No. 122, Savita Vihar Radha Vihar Ph-2, Gali No.-2, Mukandpur, Delhi, 110084.
101	M/s Adheera Traders (07BYPPB4545K1Z4) Plot No.23-G, Ground Floor, Shop No. 10/1, Dharam Colony, Nangloi, Delhi, 110041.	102	M/s Unique Traders (07BYXPK7566D2ZQ) A-228, Landmark Na Shaheed Sukhdev Nagar, Wazirpur Industrial Area, Delhi, 110052.
103	M/s Niraj Enterprises (07CGLPN7896N3Z4) ZC/281, Near MCD Office, Naraina, Delhi, 110028.	104	M/s Tradezone Enterprises (07CBGPT7205K1ZA) A-55-56, L/G/F, Madhu Vihar Market Main Road, Delhi, 110092.
105	M/s Durga Enterprises (07CICPC2115G1ZY) C-209, Ramadhar, Naraina Industrial Area Phase-1, Naraina, Delhi, 110028.	106	M/s Sameer Trading Company (07CBHPR7202R1Zo) H. No. B-278-A, Ground Floor Shop, Tigri Extension, New Delhi, 110019.
107	M/s Harish Traders (07CINPP9472Q1ZZ) Unit-No. 305, 3 <sup>rd</sup> Floor, Plot No. 4, Sector-G, Mamrams Premium Tower, Kondli Gharoli, Delhi, 110096.	108	M/s A M Enterprises (07DFRPM5804P1ZM) H. No. 1954, Ground Floor, Near Mohan Das, Narela Village Pana Mamaupur, Delhi, 110040.
109	M/s H K Enterprises (07CDCPK2241L2ZM) A-188, Naraina Industrial Area, Phase-I, Delhi, 110028.	110	M/s Shayam Impex (07CEXPV6488L1Zo) 1824/2, Main Rajouri Garden, Delhi, 110027.
111	M/s Maurya Enterprises (07CLBPM0865R2ZI) Unit No.-305, 3 <sup>rd</sup> Floor, Plot No. 4, Sector-G, Kondili Garoli, Delhi, 110096.	112	M/s Jai Bhawani Traders (07CFAPT7827M1ZS) A-563, Naraina Industrial Area, Delhi, 110028.
113	M/s Satyanarayan Traders	114	M/s Mehul Enterprises



	(07CLMPP0929C1Z3) RZF, 954-C, Raj Nagar, Part-II, Palam Colony, Delhi, 110077.		(07CGJPD1778B1ZM) 70/60, Ground Floor, Near Ice Factory, Mangolpur Kalan, Delhi, 110085.
115	M/s Gokul Enterprises (07COQPP0478H1ZF) H-83, Vijay Vihar, Phase-II, Rohini, Delhi, 110085.	116	M/s Vicky Trading Co (07CJUPM2255G1ZV) 26-D, Ground Floor, Block-D, Pvt. Shop No.8, Pandav Nagar, Delhi, 110092.
117	M/s Ganapati Enterprises (07CUMPP6915P1ZO) C-34, Ground Floor, Kh. No. 12/13, Aman Puri, Nangloi, Delhi, 110041.	118	M/s Gupta Traders (07DFZPG1472M1ZQ) Off No. 129-B, Near Roshan Garden, Shivaji Road, Masudabad Najafgarh, Delhi, 110043.
119	M/s Ram Enterprises (07DBFPK8046H1ZH) C-2/39, Ground Floor, New Kondli, Mayur Vihar Phase-3, Delhi, 110096.	120	M/s Mahaveer Industries (07DHRPR6682G1ZI) AG 88-D, Vikashpuri, Delhi, 110018.
121	M/s Gyan Traders (07DBLPK9034D2ZK) 302, Pankaj Tower, Vikas Puri, Delhi, 110018.	122	M/s Sitakant Trading Co. (07DIOPP3069P1ZA) A-61, Jain Park, Gali No.-5, Uttam Nagar, Delhi, 110059.
123	M/s Kavita Industries (07DDTPK9495L2ZA) MB-42/2, 2 <sup>nd</sup> Floor, Plot No. 12, Master Block, Gali No. 2, Shakarpur, Delhi, 110092.	124	M/s Gita Enterprises (07DLXPG8767F1ZA) H. No. SRS/73, 1 <sup>st</sup> Floor, National Market, Naraina Opp. PNB Bank, Delhi, 110028.
125	M/s Jagdamba Enterprises (07DVRPK7541H1Z2) 265, Ground Floor, Pratap Khand, Vishwakarma Nagar, Jhilmil Colony, Delhi, 110095.	126	M/s Gupta Enterprises (07DOOPA4777P2Z3) 148/151, Ground Floor, Ram Nagar, Qutub Road, Delhi, 110055.
127	M/s Singh Enterprises (07DXHPS1755R1ZJ) H.No.-126, Block-C, Ph-I, Naraina Industrial Area, Delhi, 110028.	128	M/s Gupta Enterprises (07DOOPG0973R1Z4) F-29590/2, Ground Floor, Balbir Nagar, Delhi, 110028.
129	M/s MK Enterprises (07EATPK4367M1ZT) B-135, Mohan Garden, Hastal Road, Uttam Nagar, Delhi, 110059.	130	M/s Kumar Enterprises (07EFEPK0237Q1Z5) Shop. No. One, Ground Floor, Rani Garden, Shastri Nagar, Delhi, 110031.
131	M/s Subham Wapers (07DOPPR4508E1ZO) Plot No. 92, Front Side, 1 <sup>st</sup> Floor, Shamshan Ghat Road, Bijwasan, Delhi, 110061.	132	M/s Kumar Enterprises (07DRBPK8521B2Z3) H.No. 4, 3 <sup>rd</sup> Floor, Ph-I, Community Centre, Naraina Industrial Area, Delhi, 110028.
133	M/s Rajkishore Trading (07EFTPR2472K1ZM) Shop No. 5, VPO Shahbad, Daulatpur, Delhi, 110042.	134	M/s Golf Traders (07DRXPK8539K1ZP) Shop No. 33, Andrews Ganj, Delhi, 110049.
135	M/s Sharma Enterprises	136	M/s Universal Traders



	(07EFZPS6397G1Z8) 3 <sup>rd</sup> 08 Floor, 341 A/95, Gali, No, 13, Shalimar Park Extension, Bholanath Nagar, Shahdara, Delhi, 110032.		(07DSUPA3132C1Z2) Khasra No 761, Ground Floor, Landmark Khreah Road, Near Hanuman Mandir, Village Siraspur, Delhi, 110042.
137	M/s Pradhan Trading Co (07EHSPP9216E1ZU) Shop No.3, Ground Floor, Shri Parasnath Jain Complex, 10/1 and 10/2, Khasra No. 33/19, Dharam Colony, Nangloi, Delhi, 110041.	138	M/s Shiv Shakti Enterprises (07EUIPP4391D1ZD) Plot No. 223 Kh. No. 958, Ground Floor, Landmark Near Shiv Mandir, Block-C Raja Vihar, Village Siraspur, Delhi, 110042.
139	M/s BSA Industries (07EKFPS8144Q1Z7) 188, GF City Paper Fie, Industrial Area, Patparpar Ganj, Near Showroom Honda, Delhi, 110092.	140	M/s Starnx Enterprises (07EYTPRo862L1ZJ) X/437, 1 <sup>st</sup> Floor, Mohalla Ram Nagar, Gali o, Mohalla Ram Nagar, Delhi, 110031.
141	M/s JK Trading Co. (07EUXPK1745P1ZM) P-14, Ground Floor, Vijay Vihar, Uttam Nagar, Delhi, 110059.	142	M/s Soham Marketing (07EWAPS6954P3ZI) H. No.-126, Block, C, Naraina Ph-1, Naraina, Delhi, 110028.
143	M/s Rajasthan Udyog (07EULPS3748N1ZN) Ground Floor, H.No.-404 New 140, Street No 15, Village Jagatpur, Near Kartar Vatika, Delhi, 110084.	144	M/s Concept (07EXWPS6748Q1ZU) Khasra No. 13/6/1, Gali No.5, Opp Radha Krishna Mandir, Village Jagat Pur Delhi, Delhi, 110084.
145	M/s Pandit Traders (07FRMPR1240D1ZU) E-368, Naraina Industrial Area, Delhi, 110028.	146	M/s Jyoti Traders (07EWAPS6954P1ZK) A-175, Naraina Industrial Area, Phase- 1, Naraina, Delhi, 110028.
147	M/s Iconic International (07FUHPS8719A2ZB) 1425/X, Janta Gali, Gandhi Nagar, Delhi, 110031.	148	M/s Mau Traders (07EZRPM5505G1Z1) 1402 G1, Gali No.13, Govind Puri, Delhi, 110019.
149	M/s Shine International (07FUMPM7409E1ZC) 180 E-2, Street No. o, Bhola Nath Nagar, Shahdara, Delhi, 110032.	150	M/s A S Sales (07FERPS7038C1Z1) Kh No.-188, Ground Floor, Khatoni No- 26, Dallu Pura, Delhi, 110096.
151	M/s Ashoka Industry (07FUWPS2084H1ZT) Plot No. 22, Pole No. 44, Sita Puri Dabri Palam, Delhi, 110045.	152	M/s Surya Enterprises (07FEZPS1061B1Z8) D 7/3, F-Block, Pocket X, Okhla Phase II, Okhla Industrial Area, Delhi, 110020
153	M/s Vishnu Traders (07FXVPM4565H1ZO) B-83, New-165, Rd No. 7, Andrews Ganj, Delhi, 110049.	154	M/s Shree Jee Traders (07FFZPS9040K3ZA) Shop at 121, Beena Enclave, Nangloi, Delhi, 110041.
155	M/s S.S. Trading Co. (07GLDPS5476Q1Zo) H.No.-2, Ambedkar Palace, A-1 Baprolla Vihar, Nangloi, Delhi, 110041.	156	M/s KC Laminates (07FIFPK1036L1Z7) E-1/407, Shivram Park, Nangloi, Delhi, 110041.





157	M/s J P Enterprises (07GPTTP4897E1ZX) 230/5-B, Ground Floor, Railway Colony, Mandawali Fazalpur, Delhi, 110092.	158	M/s Mahadev Enterprises (07FIQPK9390J1ZB) C-11, Block-C, Loni Road, Jyoti Nagar, Shahdara, Delhi, 110094.
159	M/s Lalit Enterprises (07GWEPK9683R1ZA) H. No. 265, Pocket-12, Vijay Vihar, Bhagwan Vishwakarma Marg, Park, Sector 5, Rohini, Delhi, 110085.	160	M/s Seaborne Creations (07HINPK9189N1ZZ) 30/62, Main 100 Foot Road, Gali No. 8, Vishwas Nagar, Shahdara, Delhi, 110032.
161	M/s Singh International (07HDEPD4213G1ZY) 34038/235, Shiv Market, Janakpuri, Delhi, 110028.	162	M/s Prasad Enterprises (07HJJPS0550Q1ZG) H. No.8-A, Chanchal Park, Gurdial Vihar, Nangloi, Delhi, 110041.
163	M/s Krishna Traders (07HDSPK6418J1ZV) Shop No. G-3, Plot No. 4, Gupta Arcade LSC, Shrestha Vihar Near Dav Public School, Delhi, 110092.	164	M/s Shiv International (07HJCPD2205L1ZG) B-310, 3 <sup>rd</sup> Floor, Rectangle One D3, PVR Select City Walk, Saket, Delhi, 110017.
165	M/s Kailash Enterprises (07HGSPK6058R1Z5) H. No.- 76, Shop No.-1, Abchal Nagar, Nilothi Chander Vihar, Nangloi, Delhi, 110041.	166	M/s Shree Shyam Trading Company (07HKJPS1195G1ZO) H. No. 5, Gali No. 1, Ground Floor, Khasra No. 235, Mukandpur Extn., Delhi, 110042.
167	M/s Empire Traders (07IWOPS8094E1ZM) H.No.-168, Ground Floor, Plot No.-3, Kh. No. 37/16, Saboli Road Sanjay Colony, Narela, Delhi, 110040.	168	M/s Vikas Traders (07JECPS2475G1ZD) Off No. 11, Near GST Support Center, Sarapur Road, Prem Nagar, Delhi, 110043.
169	M/s Suraj Enterprises (07HWVPS6195C1ZM) H.No.-10, Harphool Vihar, Baprolla, Nangloi, Delhi, 110041.	170	M/s Shree Ji Enterprises (07ICLPK7543H1Z4) Ground Floor, C-120, Okla Vihar, Jamia Nagar, Delhi, 110025.
171	M/s K.N. Traders (07JKVPS7810G1ZC) H. No.-SRS-73, 1 <sup>st</sup> Floor, National Market Naraina, Opposite PNB Bank, Naraina, Delhi, 110028.	172	M/s Rudra Enterprises (07IUPPK3177P1ZK) Plot No. H 1, Shop No. 103, Garg Tower Neta Ji Subhash Place, Pitampura, Delhi, 110034.
173	M/s Shiv Sales (07JVRPK7522Q1ZG) 9/3638, Ground Floor, Shanti Mohalla, Gandhi Nagar, Delhi, 110031.	174	M/s Gee Key Sales (07IQCPK2541L4ZC) H. No. 126, Block-C, Ph-I, Naraina Industrial Area, Delhi, 110028.
175	M/s Phonix Traders (07KLOPS9373D1Z8) WZ-48, Shakurpur Village, Opposite M- Block, DDA Market, Delhi, 110034.	176	M/s G.S. Trading (07IKIPS8885M3ZQ) Unit 2016, 2 <sup>nd</sup> Floor, Plot No-3, Dwarka Sector-12, Pocket-6, Delhi, 110075.
177	M/s Jay Trading Co. (07KUSPK7859B1ZV) FT-2909/20, 20 Feeta Road, Seelam Pur, Delhi, 110028.	178	M/s Ravi Kumar Laminates (07IVWPK9323M1ZH) Kh-398, Ground Floor, Shahbad, Daulatpur, Delhi, 110042.



179	M/s Satyam Enterprises (07KXYPK9568J1ZO) H. No. A69-A, 2 <sup>nd</sup> Floor, South Ganesh Nagar, Gali No. 4 Near Gupta General Store, Delhi, 110092.	180	M/s Singh Traders (07NDAPS2698L1ZL) Off No. 253/74, Near Hanuman Mandir, Bijwasan Rd, Mahipalpur, Delhi, 110037.
181	M/s Singh Enterprises (07LEGPK5418H1Z8) G-14/5, Shop No. 18, Subhas Nagar, Delhi, 110027.	182	M/s Salasar Enterprises (07OHZPS8032L1ZZ) 38309, Main Market, Najafgarh, Delhi, 110028.
183	M/s Micro Traders (07LEGPK5425N1ZW) Gali No. 15/12, MCD Office, Rajouri Garden, Delhi, 110027.	184	M/s Nitin Trading House (07OIBPS3345R1ZA) Kh No 33/8/3, Ground Floor, Village Zindpur, Near Shiv Mandir, Delhi, 110036.
185	M/s Kumar Trading Company (07LLYPS5428N1ZO) H. No. A-37, Shiv Bucks Park, Nagloi, Delhi, 110041.	186	M/s Gupta Enterprises (07OPNPS8612L1ZS) 9092, Shiv Chowk, New Market Chawri Bazar, Delhi, 110020.
187	M/s Shivanju Traders (07LVWPS1348M1ZD) A-3/3, 1 <sup>st</sup> Floor, Paschim Vihar, Near B-2 Blk, DDA Market, Delhi, 110063.	188	M/s Saraswati Enterprises (07OWUPS4414J1ZJ) Plot No. 118A, C-J, Kherki Extension, Saket, Delhi, 110017.
189	M/s Imra Sales Rajasthan (08AOGPK6533E2ZZ) Office No.-701, E-2, 7 <sup>th</sup> Floor, KJ City Tower, Ashok Marg, C-Scheme, Jaipur, 302005.	190	M/s Basic Traders Rajasthan (08AAKPQ9466A1ZD) 801, 8 <sup>th</sup> Floor, K J City Tower, Ashok Marg, C-Scheme, Jaipur, 302001.
191	M/s Ravi Kumar Suppliers (08AMFPB9365E1Z2) S-225, 2 <sup>nd</sup> Floor, Mangalam Fun Squire Durga Nursery Road, Udaipur, 313003	192	M/s Zodiac Traders (08AJVPA9330R1ZD) Plot No. 2774, Ground Floor, Road No 15 Vki, Jaipur, 302013.
193	M/s Mantova Enterprises Pvt. Ltd. (09AALCM8399L1ZC) Plot No-8, Gata No.-237, Village Mubarakpur, Lucknow, 226021.	194	M/s Nayak Trading Company (09AIAPN1026D1ZT) Bakshi Ka Talab, Ramendra Vihar Colony, Lucknow, U.P., 226002.
195	M/s Chauhan Traders (09AGCPC4247K1ZF) 17-B, G/F, Co-operative Industrial Area, Udyog Nagar, Kanpur, U.P., 208022.	196	M/s BPSR Industries Pvt. Ltd. (09AAHCB5448H1ZG) Shop No-91, Plot No CP-1, Jeewan Plaza, Viram Khand, Gomti Nagar, Lucknow, U.P., 226010.
197	M/s M K Trading Co. (09AILPC7741F2Z6) Kamla Pur, Sitapur, U.P., 261302.	198	M/s Gwalior Enterprises Pvt. Ltd. (09AAHCG0818Q1Z4) 19B/101, Vrindavan Yojna, RBL Road, Lucknow, U.P., 226010.
199	M/s M.K. Trading Co. (09AOZPY6635A1Z6) S-178, Lekhraj Khajana, Faizabad Road, Lucknow, U.P., 226016.	200	M/s Shiva Enterprises (09AJRPP5579P1ZT) 84/113, Keshav Bhawan, Carwalo Nagar, Kanpur Nagar, U.P., 208003.
201	M/s Ghaziabad Enterprises Pvt. Ltd.	202	M/s Vijay Sales



	(09AAHCG0827H1ZM) 404, Trinity Harmony Apartment, Wazir Hasan Road, Dalibagh, Lucknow, U.P., 266001.		(09BDOPP0550N1ZZ) Plot No. 30, G-5, D N Singh Complex, Maharshi Nagar, IIM Road, Lucknow, U.P., 226013.
203	M/s K C Laminates (09ANOPN1634L1ZI) Office No. B-4, 80/17, 1 <sup>st</sup> Floor, Jagat Singh Complex, Gurudwara Road, Naka Hindola, U.P., 226004.	204	M/s Tripathi Enterprises (09BFTPT4792K1Z8) Nandgaon Road, Samken Colony Ke Samne, Kosi Kalan, Chhata, Mathura, U.P., 281403.
205	M/s Chandan Trading Company (09ARMPJ4078Q1ZU) Bhakhamau Behata, Paikaramau, Lucknow, U.P., 227202.	206	M/s Lavanya Trading Co. (09BKYPD3812J1ZR) Shop No. 3, Gandhi Nagar, Kanpur, U.P., 208001.
207	M/s Rabindra Laminates (09AVKPN6952D1Z8) 132/717-A, Munshipurwa, Near Transport Nagar, Kanpur Nagar, U.P., 208023.	208	M/s S K Trading Company (09BPTPB6759L2ZZ) Shop No.-105, Palika Bazar, Kapoorthala, Aliganj, Lucknow, U.P., 226024.
209	M/s Manoj Laminates Sales (09AZOPB7727N1ZO) Magath Asthi Road Bagdi, Tehsil, Bakshi Ka Talab, Lucknow, U.P., 226201	210	M/s Singha Enterprises (09COXPK7095E1Z4) G-3/183, Arogya Hospital, Vaishali Sector 6, Ghaziabad, U.P., 201014.
211	M/s Govind Enterprises (09CBIPA0305H1Z7) N.H. 2, 1 <sup>st</sup> Floor, In front of Anaj Mandi Gate No. 1, Kosi Kalan, Mathura, U.P., 281403.	212	M/s S.A. Enterprises (09BXNPA3450K1ZB) E 2/8, Palika Bazar, Sector-C, Kapoorthala, Aliganj, Lucknow, U.P., 226024.
213	M/s Unique Services (09BTDPM7832B1ZQ) H.No.-413/4, Ground Floor, Gazipur Near School Lane, Gazipur, U.P., 110092	214	M/s Ripu Trading Company (09CVFPR9246F1Z2) 6/7, Labour Colony, Dada Nagar, Kanpur Nagar, U.P., 208022.
215	M/s Sagar Trading Company (09EAVPB1764H1ZC) Bakshi Ka Talab, Village Mastipur, Mohanlalganj, Lucknow, U.P., 227300.	216	M/s Anurag Sales (09CECPK3695F1ZA) B-322-A, Nandi Kunj Nandgram, Ghaziabad, U.P., 201003.
217	M/s Naresh Sales (09DHFPD7637M1ZU) Shop No.-07, Bhakhamau, Bhakhamau Kursi Road, Lucknow, U.P., 226021.	218	M/s Tushar Laminates Sales (09CJBPB4851J1Z8) Plot No CP-03, Mishrapur, Lucknow, U.P., 209870.
219	M/s K.M. Trading Co. (09DJQPK5086N1Z6) Infront of Transformer, Nabiganj, Nawabganj, Barabanki, U.P., 225305.	220	M/s Vikram Sales (09COMPA0461D1ZB) Plot No.-17, Kh No.-58, IIM Road, Semra Gaudi, Lucknow, U.P., 226020.
221	M/s Kritika Trading Co. (09DLHPR6532R1Z3) Telephone Exchange, Sonda Road, Murad Nagar, Ghaziabad, U.P., 201206.	222	M/s Surya Trading Company (09ETKPS6789F1ZO) Radha Krishna Pandey, Atariya, Sidhauri, Sitapur, U.P., 261303.
223	M/s G.S. Trading Co.	224	M/s Tanya Trading Company





	(09DMHPK7624A1Z4) Mallahi Tola, Near Jal Sansthan, Thakurganj, U.P., 226016.		(09EXHPP4251A1ZJ) 15/2, Krishna Nagar Market, Lucknow, U.P., 226023.
225	M/s P.C. Supplier Co. (09DWWPS0227J1ZT) 159, Sahara Shopping Center, Faizabad Road, Indira Nagar Lucknow, U.P., 226016.	226	M/s Shivam Enterprises (09FCQPD3880Q1ZM) 6 and 7 New Chauhan Singh Market, Sitapur Road Tehsil Mod Mampur Bana, Lucknow, U.P., 226201.
227	M/s Dev Warapers (09DDRPG1575H1Z5) Shop No. 3, LGF, Sai Star Complex, Sitapur Road, Mohibullapur, Lucknow, U.P., 226021.	228	M/s R S Enterprises (09GUGPS2927N1ZR) Khasra No.-54, Navikot Nandana, Sitapur Road, Bakshi Ka Talab, Lucknow, U.P., 227202.
229	M/s Navnirman Traders (09HELPK0210L1ZE) TC/14, 3 <sup>rd</sup> Floor, Shashtri Commercials, Vibhooti Khand, Gomti Nagar, Lucknow, U.P., 226010.	230	M/s Nisha Sales (09GXUPS5402R1Z7) H. No. 554, Rajeev Nagar, Mahaviranpura, Jhansi Khas, Jhanshi, U.P., 284003.
231	M/s Prashanta Laminates (09ERSPB1888L1ZY) A/F-21, 2 <sup>nd</sup> Floor, Parking No. 2, TP Nagar, Kanpur Road, Lucknow, U.P., 226023.	232	M/s Manish Enterprises (09HAIPS2009Q1ZY) Near 132 KVA Bijli Ghar, Nandgaon Road, Kosi Kalan, Chhata, Mathura, U.P., 281403.
233	M/s Prashant Trading Company (09EFZPK0434N1ZN) Shop No. FF-09, Arcate-1, IIM Road, Eldeco City, Lucknow, U.P., 226016.	234	M/s Shravan Packesing (09KJKPK2903P1ZH) Ground Floor, Gram Barawankala, Jehta Road, Lucknow, U.P., 226101.
235	M/s Rohit Enterprises (09HMDPK2928B1Z5) Ijjat Nagar Colony, Mahipat Mau, Kakori, Lucknow, U.P., 226101.	236	M/s Manchester Enterprises Pvt. Ltd. (18AALCM8855D1Z1) 300Sq, Orchid Garden, Khanamukh Jalukbari Guwahati, Assam, 781014.
237	M/s Khalid Traders (18FCMPK4971D1Z9) 50Sq Feet, 1 <sup>st</sup> Floor, Sri Ram Market, Chatribari, Guwahati, Assam, 781001.	238	M/s Kamakhya Trading Co (18AJUPU0082F1ZR) 75 Sqt, Orchid Garden, Khanmukh Jalukbari, Guwahati, 781014.
239	M/s Mantova Enterprises Pvt. Ltd. (18AALCM8399L1ZD) Hajo Road, Amingaon, Guwahati, Kamrup, Assam, 781031.	240	M/s Mas Sales Corporation (19ARFPM0150K1ZS) 23, Ground Floor, Sir Syed Ahmed Road, Kolkata, W.B., 700014.
241	M/s Impex Global (20AAGFI6942P1Z2) 194, Getalatu, Opposite BSNL Training Center, Vikash, Sadar, Ranchi, Jharkhand, 835217.	242	M/s Polymart Traders (21AOGPK6533E2ZB) Plot No. 2335/4061/5323, Jagatpur, Cuttack, Orissa, 754021.
243	M/s Basic Traders (21AAKPQ9466A1ZP) Plot No. 311F, CDA Sector-10, Market Nagar, Cuttack, Odisha, 753014.	244	M/s R.B. Enterprises (22IVTPS1390K1ZT) Shop No-6, Manglam Mall, Near Agrasen Chowk, Samta Colony, Raipur, Chhattisgarh, 492001.



245	M/s Astha Traders (22BXDPG5417J1ZQ) Rajesh Complex, Block No-9, Parking No-6, Transport Nagar, Ravatbhata, Raipur, Chhattisgarh, 492003.	246	M/s Dilip Enterprises (22DGAPS4834P1ZZ) Shop No-42, Block No-07, Rawabhata, Transport Nagar, Raipur, Chhattisgarh, 492003.
247	M/s Bhagyashree Sales (22ADBPT8598E1Z8) Shop No.-6 Manglam Mall, Near Agrasen Chowk, Samta Colony, Raipur, Chhattisgarh, 492001.	248	M/s Raipur Sales (22BTDPJ4048N1ZM) G/10, Wing-III, Capital Palace, Kavita Nagar, Raipur, Chhattisgarh, 492001.
249	M/s Choudhary Sales (22APSPC9712N1ZI) Shop No-5, Block No-5, Rawabhata, Transport Nagar, Raipur, Chhattisgarh, 492003.	250	M/s Asha Industries (23ABVPO1550F2ZM) 79, Iqtadar Manzil, Opp Moti Masjid, Bhopal, M.P., 462001.
251	M/s Simran Trading (23ADWPT8362K1ZM) A/7, Shankar Puri, Govardhan Colony Bhind Road, Gole Ka Mandir, Gwalior, M.P., 474005.	252	M/s D.K. Enterprises (23AHHPT2260P1ZY) 459 North Avenyu, Sukhliya Near Gineshwar School, Vijay Nagar, Indore, M.P., 452010.
253	M/s Om Sai Trading Company (23AMWPM1054A1ZC) Shop No.-9, TT Nagar, Pipliya Kumar Dewas, Near Metro Shopping Mall, Indore, M.P., 453771.	254	M/s Tomar Sales (23APYPT1275M1Z1) Kheriya Mirdha, Sandhu Market, Gwalior Bypass Road, Gwalior, M.P., 474003.
255	M/s Ashta Traders (23BXDPG5417J1ZO) Jayendrananj, F-27, Sanjay Complex, Lashkar, Gwalior, M.P., 474001.	256	M/s Gaurav Corporation (23AVVPG2313G1ZT) I4, Aditya Puram, Airport Road, Gwalior, M.P., 474002.
257	M/s J M D Trading Co (23EHFPP8744G1Z2) Shope No.-2, Gram Mohala, Bypass Road, Bhopal, M.P., 462023.	258	M/s HR Enterprise (23BHFPH9745E1ZE) 1/2 C-01, Vayu Nagar, Bhind Road, Gwalior, M.P., 474020.
259	M/s Kumar Traders (23ELVPK9548F1ZG) H.No. 5, Bihari Colony, Vidisha Road, Bhanpur, Bhopal, M.P., 462038	260	M/s Kansana Enterprises (23BPJPS8789B1ZE) 6, Chota Bangadha Road, Indore, M.P., 452005
261	M/s Rawat Trading Company (23FLVPR3392P1ZX) E19, Amaltas Colony, Gole Ka Mandir, Gwalior, M.P., 474005.	262	M/s Dharmveer Sales (23BPJPS8789B2ZD) 47 Jiwajiganj, Gandhi Hospital Road, Morena, 476001.
263	M/s Ahmana Traders (23GQNPS5195F1Z9) 30, Liladhar Colony, Vidisha Road Bhanpur Chouraha, Bhopal, M.P., 462010.	264	M/s P S Corporation (23HRAPS7815D1ZS) H. No. 118, Barkhedi, Aish Bagh Road, Bhopal, M.P., 462008.
265	M/s Alfa Enterprises (24ATUPD1928M1ZB) Shop 2, 1 <sup>st</sup> Floor, Opp. Sarni Kamdar	266	M/s S M Traders (24DKHPM5514D1ZF) Godown No. 9, S.K. Tiles Compound,



	Society, Nr. N.K. School, Jivraj Park, Ahmedabad, Gujarat, 380051.		Sarkhej Sanand Road, Sarkhej, Ahmedabad, Gujarat, 382210.
267	M/s D.K. Enterprises (27AHHPT2260P1ZQ) H. No. 1016-A Bhandara Road, Near Ajanta Tea Company, Hansapuri, Maharashtra, 440018.	268	M/s A M Traders (29CMQPP6968Q1ZF) No. 46, Situated Opp to Christ King School, 7 <sup>th</sup> Cross Akshaya Nagar, New Manjunath Layout Ramurthy Nagar, Bengaluru Urban, Karnataka, 560016.
269	M/s S9 Trading Co. (36AAQPZ7304Q1ZL) 14, 1, 482, Darusalam Opp. Voulga Hotel Goshamahal Road, Hyderabad, Telangana, 500001.	270	M/s Mask Enterprises (36BNVPK3975K1Z2) 9-3-125/2/A, Shahatam Nagar Mohammadi Lines Golconda, Hyderabad, Telangana, 500008.
271	M/s Crystal Traders (36BGUPA2323M1Z8) 18-13-8/A/28 and Farhen, Gagan Pahad, Katedan, Rangareddy, Telangana, 500077.	272	M/s MAZ Traders (36BPAPA5534D1ZH) 22-8-588/1, Lakkad Kote, Chatta Bazar, Charminar, Hyderabad, Telangana, 500002.
273	M/s Surya Enterprises (36BHEPT2410B1ZU) Sy No 15, 24, 25, 26, 27, Kothaguda, Kondapur, Telangana, 500084.	274	M/s Katyayni Enterprises (07AHGPR4479K1ZO) G/F, 10/33, Vishwas Nagar, Patel Gali, Shahdara, Delhi, 110032.
275	M/s Bharat Transport Company Pvt. Ltd, B-134, Sector-69, Noida, U.P.	276	Shri Sujeet Kumar Singh, Flat No. 102, Tower Marvella, Mahagun Moderne, Sector-78, Noida, U.P.
277	M/s Raj Kumar Transports, Property No. 461, G-Block, 40 Feet Road, Near Shubham Garden, Molar Band Extension, Badarpur, Delhi, 110044.	278	M/s Pitambara Freight Carriers, Old Sodi Filing Station, Maharaj Pura, Gwalior, M.P.
279	M/s Paras Transport Co., Shop No 2B, Ground Floor, Anant Best Home 4, Sarfabad, Sector-72, Noida, U.P., 201301.	280	M/s Sahara Transport Co. D-59, Sector-07, Noida, U.P., 201301.
281	Shri Shekhar Kumar Gupta, Flat No. 72, Vardan Apartment, I.P. Extensions, Madhu Vihar, Delhi.	282	Shri Sandeep Kumar, H. No. C-37/F-172, Shalimar Garden Etnx.-2, Sahibabad, Ghaziabad-201005.
283	Mohd. Shadab Quadri CDA, Sector-10, Plot No. 1F-311, Cuttack, Odisha -753014.	284	Mohd. Ali Akram Khan 630, Pension Lane Buxi Bazar, Cuttack, Odisha.
285	Shri Dipanshu Gupta S-30, CB90, Salt Lake, Kolkata-700091	286	Shri Sarang Jhunjhunwala S-2-B, Siddhimani Apartments, Street No. 150& 67, Bhinova Bhawe Road, Kolkata-700038.
285	M/s Dealistix India Pvt. Ltd., (07AAHCD8866B1ZI) G-55, S/F, Vikash Marg, Laxmi Nagar, New Delhi-110092.	286	Shri Ratan Chand H.No.162, Shiv Mandir Gali, Old Kondli, East Delhi, Delhi-110096.



**Abbreviations used frequently in this Notice is tabulated hereunder:**

Sl. No.	Abbreviations	Abbreviations Full form
1	M/s MEPL	M/s Montage Enterprises Pvt Ltd., Jammu (01AACCM8173H1ZM), Haridwar (05AACCM8173H1ZE), Noida (09AACCM8173H1Z6), & Malanpur (23AACCM8173H1ZG)
2	M/s MSPL, Delhi	M/s Montage Sales Pvt. Ltd., Delhi (07AAMCM9016D1ZG). Now known as M/s Lagrowth Associates Pvt. Ltd.
3	M/s MFSPL, Lucknow	M/s Montage Flexipack Sales Pvt Ltd., Lucknow (09AAMCM9015A1ZJ) Now known as M/s Neemsar Vyappar Pvt. Ltd.,
4	M/s MPSPL, Gwalior	M/s Montage Printpack Sales Pvt Ltd., Gwalior (23AAMCM9078M1ZP). Now known as M/s Pitambara Business Promotions Pvt. Ltd.
5	M/s BTCPL, Noida	M/s Bharat Transport Company Pvt. Ltd., Noida
6	DGGI	Directorate General of GST Intelligence, Meerut Zonal Unit/ Ghaziabad Regional Unit/Dehradun Regional Unit

**1. BRIEF OF THE PROFILE AND INTEL:**

**1.1** M/s Montage Enterprises Pvt Ltd., having manufacturing units Jammu (01AACCM8173H1ZM), Haridwar (05AACCM8173H1ZE), Noida (09AACCM8173H1Z6), & Malanpur (23AACCM8173H1ZG), are engaged in manufacturing and supply of goods falling under HSN 76072090 (*Printed Paper Aluminium Foil Laminate*); 48239018 (*Printed Paper Foil Laminate*); 39232990 (*Printed Plastic Laminate*) and 39206290 (*Other Printed Plastic Laminate*).

**1.2** An intelligence was received that M/s MEPL, was indulged in issuance of tax invoices to various bogus (Non-existent/non-operational) firms whereas the corresponding goods i.e., laminate/packaging material used for packaging of goods were delivered to Pan Masala/Tobacco manufacturing units.

**1.2** Whereas, during the processing of the intel, it was gathered that during the period July 2017 to September 2019, the manufacturing units of M/s MEPL, were directly involved in issuing invoices to bogus (Non-existent/non-operational) firms and supplying underlying goods to Pan Masala/Tobacco manufacturing units. However, since October 2019 the tax invoices to bogus (Non-existent/non-operational) firms were being issued by the depots of M/s MEPL, namely M/s Montage Sales Pvt. Ltd., Delhi, M/s Montage Flexipack Sales Pvt. Ltd., Lucknow, M/s Montage Printpack Sales Pvt. Ltd., Gwalior, M/s Montage Packaging Sales Pvt. Ltd., Jaipur, and M/s Montage Marino Sales Pvt. Ltd., Valsad, and the underlying goods were supplied to Pan Masala/Tobacco manufacturing units. Hence, it appears that M/s MEPL came with a nefarious design to distance itself



i.e., M/s MEPL had inducted a layer between the company and bogus (non-existing/non-operational) firms.

## **2. DETAILS OF THE SEARCH:**

Whereas, on the basis of above intel, searches were conducted at various premises related with M/s MEPL, its depots, transporters and suspicious firms appearing bogus (non-existent/non-operational), reason being their GSTIN was cancelled and firms were active for a very short period. The outcome of searches conducted at the premises related with M/s MEPL, its depots and transporters are briefly discussed hereunder and the searches/inspection carried at the premises of suspicious firms is discussed in later paras.

### **2.1 SEARCHES CONDUCTED AT THE PREMISES RELATED WITH M/S MONTAGE ENTERPRISES PVT. LTD.:**

- i. M/s Montage Enterprises Pvt. Ltd., C-20-22, Sector-57, Noida, U.P., 201301 (RUD-01):** The search proceeding was conducted in the presence of Shri Ram Mohan Pandey, AGM (Commercial) and Shri Prashant Kumar Singh, Sr. DGM (Finance & Account) of M/s MEPL, Noida. The Panchnama dated 15.06.2021 was drawn on the spot. Further, statements of Shri Ram Mohan Pandey, AGM (Commercial) and Shri Prashant Kumar Singh, Sr. DGM (Finance & Account) of M/s MEPL, Noida were also recorded on the spot.
- ii. M/s Montage Enterprises Pvt. Ltd., 29A, Industrial Area, Malanpur, Bhind, M.P., 477117 (RUD-02):** The search proceeding was conducted in the presence of Shri Sunil Kumar Tiwari, Senior Manager (Commercial) of M/s MEPL, Bhind. The Panchnama dated 15.06.2021 was drawn on the spot. Further, statements of Shri Sunil Kumar Tiwari, Senior Manager (Commercial); Shri Pradeep Kumar, Deputy General Manager (Production) and Shri Pawan Pandey, Junior Engineer of M/s MEPL, Bhind, Malanpur were also recorded on the spot.
- iii. M/s Montage Enterprises Pvt. Ltd., Plot No.13, Sector-11, IIE SIDCUL, Haridwar, Uttarakhand, 249403 (RUD-03):** The search proceeding was conducted in the presence of Shri Rambilas Prasad, DGM (Accounts) of M/s MEPL, Haridwar. The Panchnama dated 14/15.06.2021 was drawn on the spot. Further, statements of Shri Kapil Dev Sharma, Assistant Manager (Store in-charge, Raw Material); Shri Sanjeev Kumar, Manager (Commercial) and Shri Rambilas Prasad, Deputy Manager (Accounts) of M/s MEPL, Haridwar was also recorded on the spot.
- iv. M/s Montage Enterprises Pvt. Ltd., Lane No. 4, Phase-1, SIDCO Industrial Area, Bari Brahmana, Samba, Jammu & Kashmir, 181133 (RUD-04):** The search proceeding was conducted in the presence of Shri Ajay





Kumar Tripathi, DGM (Production) of M/s MEPL, Jammu. The Panchnama dated 16.06.2021 was drawn on the spot. Further, statements of Shri Ajay Kumar Tripathi, DGM (Production) of M/s MEPL, Jammu was also recorded on the spot.

**v. M/s Montage Sales Pvt. Ltd., Plot No. B-26, B-Block, Jhilmil Industrial Area, East Delhi, Delhi (RUD-05):** The search proceeding was conducted in the presence of Shri Punit Kumar Mishra, Senior Accounts Officer of M/s MSPL, Delhi. During the search proceedings, it was noticed that 03 vehicles (DL01LAC2492, DL01MA6575 & UP14HT8562) were parked outside the business premises of M/s MSPL, Delhi and all the vehicles were loaded with laminate of “SNK Pan Masala”. The Panchnama dated 15.06.2021 was drawn on the spot. Further, statements of Shri Punit Kumar Mishra, Accountant and Shri Sushil Kumar Dwivedi, Manager (Dispatch Manager) of M/s MSPL, Delhi was also recorded on the spot.

**vi. M/s Montage Flexipack Sales Pvt. Ltd., Warehouse No.3, Back Portion, Village-Gahru, Pargana-Bijnore, Khasra No.1441, Old No. 1664/1, Daroga Khera, Opposite Bal Bhawan, Lucknow-Kanpur Road, NH-25, Lucknow, U.P., 226012 (RUD-06):** The search proceeding was conducted in the presence of Shri Narinder Chopra, Senior Manager and Shri Arvind Kumar Pandey, Senior Officer, Dispatch of M/s MFSPL, Lucknow. The Panchnama dated 14.06.2021 was drawn on the spot. Further, statements of Shri Narinder Chopra, Senior Manager was also recorded on the spot.

Residential premise of Shri Nikhil Agnihotri, Director of M/s MFSPL, Lucknow was also searched on 15.06.2021 and his statement was recorded on the spot.

**vii. M/s Montage Printpack Sales Pvt. Ltd., Khasra No. 1610, Mahal Gaon, Near Saroj Fuel Shop, Jhansi Road, Gwalior (RUD-07):** The search proceeding was conducted in the presence of Shri Anand Sharma, Deputy Manager (Accounts) of M/s MPSPL, Gwalior. The Panchnama dated 14.06.2021 was drawn on the spot. Further, statements of Shri Anand Sharma, Deputy Manager (Accounts), and Shri Devendra Bisht, Assistant Manager (Dispatch) of M/s MPSPL, Gwalior was also recorded on the spot.

**viii. C-17, Chi-IV, Greater Noida, U.P., being residential premise of Shri Arvind Gupta, Promoter Director of M/s MEPL (RUD-08):** The search proceeding was conducted in the presence of Shri Arvind Gupta, Promoter Director of M/s MEPL. The Panchnama dated 15.11.2021 was drawn on the spot.

**ix. B-95, Sector-72, Noida, being residential premise of Shri H.S. Matharu, Director of M/s MSPL, Delhi (RUD-09):** The search proceeding



was conducted in the presence of Shri H.S. Matharu, Director of M/s MSPL, Delhi. The Panchnama dated 15.11.2021 was drawn on the spot.

**2.2 SEARCHES CONDUCTED AT THE PREMISES OF TRANSPORTERS OF M/s MEPL, M/s MSPL, DELHI; M/s MFSPL, LUCKNOW AND M/s MPSPL, GWALIOR, MENTIONED IN THE TAX INVOICES ISSUED TO FAKE FIRMS:**

- i. Flat No. 102, Tower Marvella, Mahagun Moderne, Sector-78, Noida being residential premise of Shri Sujeet Kumar Singh, owner of M/s Bharat Transport Company Pvt. Ltd. (RUD-10):** The premise was searched on 25.06.2021 in presence of Shri Sujeet Kumar Singh and during the search incriminating records in relation to supply of goods supplied by M/s MSPL, Delhi was recovered. A statement of Shri Sujeet Kumar Singh was also recorded on 25.06.2021.
- ii. M/s Paras Transport Co., Shop No 2B, Ground Floor, Anant Best Home 4, Sarfabad, Sector-72, Noida, U.P., 201301 (RUD-11):** Mr. Harsh owner of the premise informed that the said premise was vacated by M/s Paras Transport Co., on 17.09.2020, and no further whereabouts of the company is available.
- iii. M/s Raj Kumar Transports, Property No. 461, G-Block, 40 Feet Road, Near Shubham Garden, Molar Band Extension, Badarpur, Delhi, 110044 (RUD-12):** Mr. Rameshwar Singh S/o Mrs. Guddi Devi, informed that they had rented out one shop at the G/F of the said premises to M/s Raj Kumar Transports in December 2020 and produced a copy of rent agreement. Mr. Rameshwar Singh informed that no business activity was ever noticed from the said premises. Mr. Rameshwar Singh further informed that they have called several times Mr. Rajkumar owner of M/s Raj Kumar Transports on his mobile numbers i.e., 7789095406 and 8826230609 regarding pending rent and non-commencement of business but he never turned up. The number was also dialed by the officers but was found not working.
- iv. M/s Pitambara Freight Carriers, Old Sodi Filing Station, Maharaj Pura, Gwalior, M.P. (RUD-13):** Mr. Devendra Singh Gurjar, supervisor of the firm was available at the premise at the time of search and informed that Shri Balkishan Sahu and Shri Ram Niwas Singh are the partner in the firm.
- v. M/s Sahara Transport Co. D-59, Sector-07, Noida (RUD-14):** Mr. Amandeep Kukreja, Manager of M/s Sahara Transport Co., was available at the premise at the time of search and informed that his father Shri Subhash Kukreja is the proprietor of the firm, and the firm is running from the said address since last years.

**3. OUTCOME OF ANALYSIS OF RECORDS RESUMED FROM THE RESIDENTIAL PREMISE OF SHRI SUJEET KUMAR SINGH, OWNER OF M/s BTCPL, NOIDA:** Whereas,



during the search at the residential premises of Shri Sujeet Kumar Singh, owner of M/s BTCPL, Noida on 25.06.2021, a file was unearthed and resumed under the INS-02 of the Panchnama dated 25.06.2021 {@ Sl. No. 17 (**RUD-15**)}, which contained the details of laminate (Packaging Material) transported on the vehicles owned by M/s BTCPL, Noida. The details of transportation of laminate contained in the said file were maintained date-wise for the period December 2020 to June 2021 (upto 8<sup>th</sup> June).

**3.1** A sample of page no. 132, contained in the said file (@ Sl. No. 17 of INS-02 of the Panchnama dated 25.06.2021) is depicted below:


5-Mar	5869	Amarpal	200	TS	6,414.780	Manresa	5,000	-	
5-Mar	2671	Dinesh	260	TS	8,147.210	Manresa	5,000	-	
5-Mar	2670	Sanjay	100	Vimal	4,695.570	Sonipat	5,000	-	
5-Mar	2663	Sanjay	115	Vimal	5,402.800	Sonipat	5,000	-	
5-Mar	5236	Viresh	200	KP	8,732.950	Ghaziabad	4,000	-	
5-Mar	2668	Hem Singh	284	PANBAG	8,931.830	KHERAKALA	3,000	-	
5-Mar	7158	Shyamanand	760	SNK	26,436.130	Kanpur	-	-	30,000
6-Mar	2668	Gopal	200	TS	5,636.040	Patparganj	1,500	-	
6-Mar	5869	Amarpal	150	TS	4,111.720	Patparganj	1,500	-	
6-Mar	2670	Sanjay	200	TS	6,298.500	Manresa	-	-	
6-Mar	5236	Hem Singh	200	KP	8,660.410	Ghaziabad	4,000	-	
6-Mar	6300	Lal Ram	100	TS	3,111.330	Manresa	4,000	-	
6-Mar	2663	Viresh	197	COOLIP	7,018.770	NATHUPURA	-	-	
6-Mar	6038	Nem Karan	207	S. PLUS	7,281.900	GORAKHPUR	-	-	
6-Mar	3036	Harishchand	207	Vimal	9,703.860	Sonipat	10,000	-	
6-Mar	2671	Dinesh	247	BANARSI K	6,912.080	Lucknow	10,000	-	
6-Mar	2668	Gopal	96	KP	4,238.580	Ghaziabad	3,000	-	34,000
7-Mar	6300	Lal Ram	77	SILVER CLAS	3,053.820	LAHORI GATE	2,000	-	
7-Mar	5869	Amarpal	125	KP	5,108.310	LAHORI GATE	3,000	-	
7-Mar	2668	Gopal	200	TS	5,618.190	Patparganj	1,500	-	
7-Mar	2663	Viresh	150	TS	4,077.420	Patparganj	1,500	-	
7-Mar	2670	Sanjay	100	KUBER	3,005.390	Sonipat	5,000	-	
7-Mar	5236	Hem Singh	214	KP	9,925.500	Ghaziabad	4,000	-	
7-Mar	3036	Harishchand	323	TS	10,421.090	Manresa	10,000	-	
7-Mar	5869	Amarpal	177	TOWER	2,353.000	BAWANA	3,000	-	
7-Mar	2669	Vinod	251	SNK	8,611.560	Kanpur	11,600	-	
7-Mar	6028	Manoj	699	KP	27,783.280	Lucknow	18,000	-	59,600
8-Mar	2998	Satendar	-	-	-	Manresa	10,000	-	
8-Mar	2668	Gopal	-	-	-	Sonipat	5,000	-	
8-Mar	2663	Viresh	-	-	-	Sonipat	5,000	-	
8-Mar	2670	Sanjay	-	-	-	Sonipat	5,000	-	
8-Mar	1317	2 viresh	-	-	-	Sonipat	4,000	-	
8-Mar	1317	2 viresh	-	-	-	Noida Del Noida	3,500	-	
8-Mar	5236	Hem Singh	-	-	-	Lucknow	15,000	-	
8-Mar	6037	Rakesh	-	-	-	Kanpur	20,000	-	67,500
9-Mar	2668	Gopal	112	-	5,242.500	SONIPAT	-	-	
9-Mar	2669	VIRESH	100	-	4,680.800	SONIPAT	-	-	
9-Mar	2670	Sanjay	200	-	5,597.370	PATPADGANJ	1,500	-	

And whereas, on perusal of page no. 132 shown above reveals that it contains details of laminates transported by M/s BTCPL during 5<sup>th</sup> March 2021 to 9<sup>th</sup> March 2021 of various Pan Masala & Tobacco brands. Further it is observed that on 6<sup>th</sup> March 2021, 7281.90 Kgs of S.Plus brand laminate in 207 boxes was transported to Gorakhpur on vehicle no. 6038 owned by M/s BTCPL. Further, on scrutiny of invoices of M/s MSPL, Delhi it is seen that on 6<sup>th</sup> March 2021, tax invoice no. D5D2021/3077 was issued, showing supply of Printed Paper Aluminium Foil Laminate (HSN-7607) of Quantity 7281.900 kgs (207 boxes) to M/s Shri Mahaveer Ji Sales Corporation (07AAEPK3770F2ZT), Khasra No. 12/26, Bijapur, Village Budhpur, Bijapur, Delhi,





110082. Further in the tax invoice the vehicle no. was mentioned as UP53 ET 6038 (vehicle owned by M/s BTCPL) and transporter was shown as M/s Raj Kumar Transports (found non-existent at the registered address). For illustration, the tax invoice no. D5D2021/3077 dated 06.03.2021 is depicted below:

MONTAGE SALES PRIVATE LIMITED		Works : B-26, B Block, Jhilmil Industrial Area East Delhi-110095		QR Code	
 <b>MONTAGE</b> Innovation Beyond Imagination		PAN : AAMCM9016D GSTIN : 07AAMCM9016D1ZG CIN : U51909DL2019PTC354266 Email : montagealesp@gmail.com			
<b>Tax Invoice</b>					
<b>Invoice No.</b> : D5D2021/3077 <b>Invoice Date</b> : 06/03/2021 <b>Reverse Charge</b> : No <b>State</b> : 07 - Delhi		<b>Transportation Mode</b> : By Road <b>Vehicle Number</b> : UP53ET-6038 <b>Date of Supply</b> : 06/03/2021 <b>Place of Supply</b> : 07 - Delhi		<b>ORIGINAL FOR RECIPIENT</b> <b>ACK No.</b> : 172110248962265 <b>ACK DT.</b> : 06-03-2021 18:29:00	
<b>Details of Receiver / Billed to.</b> <b>Name</b> : SHRI MAHAVEER JI SALES CORPORATION <b>Address</b> : KHASRA NO. 12/26, BIJAPUR, VILLAGE BUDHPUR, BIJAPUR, NORTH EAST DELHI, DELHI - 110082 <b>GSTIN</b> : 07AAEPK3770F2ZT <b>State</b> : Delhi			<b>Details of Consignee / Shipped to.</b> <b>Name</b> : SHRI MAHAVEER JI SALES CORPORATION <b>Address</b> : KHASRA NO. 12/26, BIJAPUR, VILLAGE BUDHPUR, BIJAPUR, NORTH EAST DELHI, DELHI - 110082 <b>GSTIN</b> : 07AAEPK3770F2ZT <b>State</b> : Delhi		
<b>Purchase Order</b> : N/A <b>Insurance</b> : N/A <b>Commodity</b> : PTD/UN-PTD ALUMINIUM FOIL LAMINATED WITH PAPER			<b>Transporter</b> : RAJ KUMAR TRANSPORTS <b>GR No. &amp; Date</b> : 1254 06/03/2021		
<b>PAN</b> : AAEPK3770F <b>State Code</b> : 07			<b>PAN</b> : AAEPK3770F <b>State Code</b> : 07		
<b>S.NO.</b> <b>NAME OF PRODUCT / SERVICE</b> <b>HSN / SAC</b> <b>UOM</b> <b>QUANTITY</b> <b>BOXES</b> <b>RATE</b> <b>AMOUNT (Rs.)</b>					
1 PRINTED PAPER AL.FOIL LAMINATE			7607 KGS 589.310 17 287.000 169132.00		
2 PRINTED PAPER AL.FOIL LAMINATE			7607 KGS 6692.590 190 287.000 1920773.30		
<b>Total</b>			7281.900 207 2089905.30		
<b>Approximate Distance(In KM)</b> : 30 <b>GST Amt. Payable (Words)</b> : Rs. Three Lakh Seventy Six Thousand One Hundred Eighty Three Only. <b>Invoice Amt.(Words)</b> : Rs. Twenty Four Lakh Sixty Seven Thousand Nine Hundred Thirty Eight Only. <b>Delivery Terms</b> : Ex Works to Party, Gross Wt.7737.30 Kgs. <b>EWB No</b> : 701178999706 Dt. 06/03/2021 18:29 <b>Valid Till</b> : 07/03/2021 23:59 <b>IRN</b> : 16f4cd87289033a97477ee5701b98bb67bd6f46add02cf6451be4250c6a4e6			<b>Total Taxable Value</b> 2089905.30 <b>I.G.S.T.</b> 0.00 <b>C.G.S.T. @ 9.00%</b> 188091.50 <b>S.G.S.T. @ 9.00%</b> 188091.50 <b>Tax Amount : GST</b> 376183.00 <b>Round Off</b> 0.30 <b>TCS @0.075 %</b> 1850.00 <b>Total Amount after Tax</b> 2467938.00		
<b>Declaration :-</b> Certified that the particulars given above are true & correct and the amount indicated represents the price actually charged and that there is no flow of additional consideration directly/ indirectly from the buyer. <b>N</b> 1. Any dispute is subject to Delhi Jurisdiction only. <b>O</b> 2. This material is covered under above mentioned insurance Policy Number taken from N/A. <b>T</b> 3. In case of any Loss/Damage occur in any transit, please intimate nearest office of the Insurance Company and Copy to us immediately. In case of delay loss shall be borne by the party. <b>E</b>			<b>For MONTAGE SALES PRIVATE LIMITED</b>  <b>Authorised Signatory</b>		
<b>Payment Mode -</b> PLEASE MAKE PAYMENT BY A/C PAYEE CHEQUE/DEMAND DRAFT/SWIFT TRANSFER IN FAVOUR OF MONTAGE SALES PRIVATE LIMITED PLEASE MAKE THE PAYMENT BY A/C PAYEE CHEQUE/DEMAND DRAFT/NEFT/RTGS IN FAVOUR OF MONTAGE SALES PRIVATE LTD.					
<b>WORKS</b> : (1) B-26, B Block, Jhilmil Industrial Area East Delhi-110095 <b>REGD. OFFICE</b> : Plot No. B-16, Village Gazipur, Delhi - 110096					

And whereas, all the details like date of invoice, weight/quantity, No. of boxes and vehicle no. contained in page no. 132 of file @ sl. no. 17 relating to S. Plus brand matches with the said tax invoice except destination and name of the consignee. Further, on physical verification of M/s Shri Mahaveer Ji Sales Corporation (07AAEPK3770F2ZT), Khasra No. 12/26, Bijapur, Village Budhpur, Bijapur, Delhi, 110082 the same was found to be non-existent at their Principal place of business (**RUD-111A**).

And whereas, it is seen that E-way bill for the tax invoice had also been generated which are duly reflected on the tax invoice. Further, an effort was made to track the movement of vehicle No. UP53 ET 6038 through online E-Way Bill MIS System, which



contained the toll details passed by vehicle. E-Way Bill No. 701178999706 pertaining to tax invoice No. D5D2021/3077 dated 06.03.2021 showing vehicle No. UP53 ET 6038 was searched, and the details of toll passed by UP53 ET 6038, revealed that the said vehicle was transporting goods to Gorakhpur instead of destination mentioned in the tax invoice No. D5D2021/3077 i.e. Bijapur, Delhi. The following screenshots taken from the E-Way Bill MIS System shows the actual movement of vehicle.

#### Details of Eway-bill

E- Way Bill Details			Dispatch From Place & Pincode	Dispatch To Place & Pincode	HSN Code & Description	Assessable Value and Tax Value (Rs)
EWB No.	EWB Date	Valid Till				
701178999706	06-03-2021 18:29:00	07-03-2021 00:00:00	DELHI 110095	DELHI 110082	7607 - ALUMINIUM FOIL (WHETHER O	2089905.30 & 376182.96

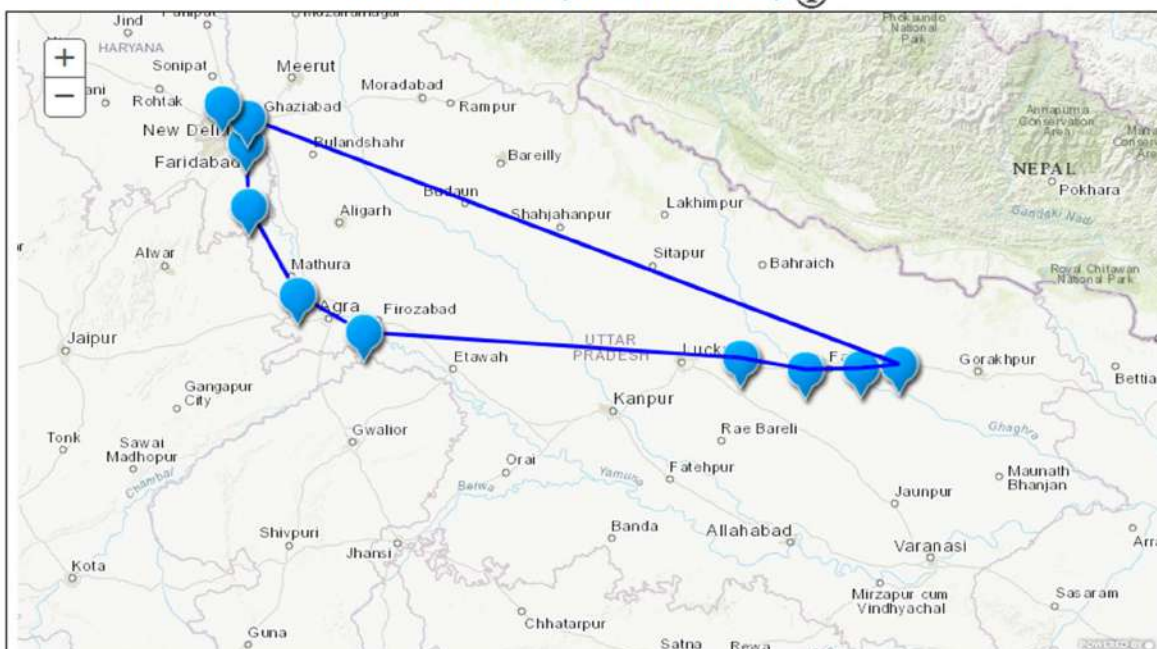
#### Vehicles entered for the E-way bill [Part B details of only Road are considered]

Vehicle No.	Vehicle details entry date in EWB	Next vehicle details entry date in EWB (if any)
UP53ET6038	06/03/2021 18:29:00	NA

#### Toll Details passed by Vehicle

Sl no	Toll Plaza	Direction	Date/Time	State
T1	Badarpur faridabad Toll Plaza	South	07/03/2021 00:47:19	
T2	Srinagar Toll Plaza	West	07/03/2021 02:03:51	HARYANA
T3	Mahuvan Toll Plaza	East	07/03/2021 04:00:16	UTTAR PRADESH
T4	ALEP Main Plaza 21	East	07/03/2021 05:54:04	UTTAR PRADESH
T5	Ahmadpur Toll Plaza	South	07/03/2021 18:41:09	UTTAR PRADESH
T6	Ronahi Toll Plaza	South	07/03/2021 21:25:21	UTTAR PRADESH
T7	Chaukadi Toll Plaza	North	07/03/2021 22:41:30	UTTAR PRADESH
T8	Mandawnagar Toll Plaza	North	07/03/2021 23:28:24	UTTAR PRADESH

#### Details of Tolls Passed by Vehicle in Bharath Map



**3.2** Similarly, sample copy of page no. 172, contained in the said file (@ Sl. No. 17 of INS-02 of the Panchnama dated 25.06.2021) is depicted below:

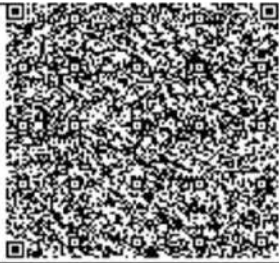
11-Apr	0772	SHIVPRATAP	559					
11-Apr	7183	SALENDRA	649		18,783.230	KNP		
11-Apr	7174	DHARMESH	549		21,915.230	LKN		
11-Apr	2992	SADDAM	595		25,352.270	GKP		
11-Apr	4001	MUKESH	621		18,530.500	LKN		
11-Apr	2997	AKHTAR	453		21,307.290	KNP	34,000	
11-Apr	0502	EMAMUDIN	603		18,654.600	Jhilmil to Lck	34,000	
11-Apr	7152	RUPNARAYAN H	0		20,755.550	KNP	34,000	
11-Apr	5869	AMARPAL	0		-	HP	30,000	
11-Apr	2667	VIRESH	0		-	Manesar	5,000	
11-Apr	7181	Roop singh	0		-	Manesar	5,000	
12-Apr	2669	BINOD	200		-	Indore to maggi	25,000	173,000
12-Apr	6300	AMARPAL	35		5,552.480	Patparganj	1,500	
12-Apr	2668	GOPAL	235		1,510.800	NOIDA	2,500	
12-Apr	2671	DINESH	246		5,822.370	Patparganj	1,500	
12-Apr	2671	DINESH	246		7,051.210	Patparganj	1,500	
12-Apr	5869	AMARPAL	200		6,202.960	Manesar	-	
12-Apr	2663	VIRESH	100		2,868.650	Patparganj	1,500	
12-Apr	2667	VIRESH	218		6,934.720	Manesar	-	
12-Apr	2670	SANJAY	0		-	ROTI	300	
12-Apr	2670	Sanjay	250		8,041.580	Manesar	5,000	
12-Apr	2668	GOPAL	250		7,954.350	Manesar	5,000	
12-Apr	2671	DINESH	99		3,117.330	Sonipat	5,000	
12-Apr	5869	AMARPAL	157		6,620.610	SONIPAT	5,000	
12-Apr	2994	RANJEET	298		7,682.370	KNP	34,000	
12-Apr	2991	SUNEEL	597		18,006.570	LKN	34,000	
12-Apr	7182	ANOJ	0		-	Indore to maggi	17,000	113,800
13-Apr	2670	SANJAY	0		-	Manesar	-	
13-Apr	2668	GOPAL	0		-	Manesar	-	
13-Apr	2671	DINESH	0		-	SONIPAT	-	
13-Apr	2663	VIRESH	100		4,495.090	Ghaziabad	3,000	
13-Apr	2667	VIRESH - 2	100		4,535.830	Ghaziabad	3,000	
13-Apr	2994	RANJEET	308		10,739.250	LKN	-	
13-Apr	2991	SUNNEL	597		18,006.570	KNP	-	

And whereas, on perusal of page no. 172 shown above reveals that it contains details of laminates transported by M/s BTCPL during 11<sup>th</sup> April 2021 to 13<sup>th</sup> April 2021 to various Pan Masala & Tobacco brands. Further, it is observed that on 11<sup>th</sup> April 2021, 20,755.550 Kgs of laminate in 603 boxes was transported to Kanpur on vehicle no. 0502. Further, on scrutiny of invoices of M/s MSPL, Delhi it is seen that on 11<sup>th</sup> April 2021, three tax invoices no. D5D2122/248, D5D2122/249 and D5D2122/250 were issued, showing supply of Printed Paper Aluminium Foil Laminate/Paper Laminate of Quantity 12046.810 kgs (338 boxes), 6028.160 kgs (184 boxes) and 2680.580 kgs (81 boxes) respectively totaling of 20,755.550 kgs (603 boxes) to M/s Jyoti Traders (07EWAPS6954P1ZK), A-175, Naraina Industrial Area, Phase-1 Naraina, Delhi, 110028. Further, in all the tax invoices the vehicle no. was mentioned as UP80 DT 0502 (vehicle owned by M/s BTCPL) and transporter was shown as M/s Radha Krishna Freight Carrier (found non-existent at the registered address). For illustration, all three invoice bearing nos. D5D2122/248, D5D2122/249 and D5D2122/250 dated 11.04.2021 are depicted below:

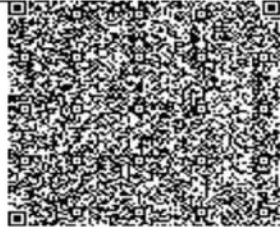






<b>MONTAGE SALES PRIVATE LIMITED</b> Works : B-26, B Block, Jhilmil Industrial Area East Delhi-110095  PAN : AAMCM9016D GSTIN : 07AAMCM9016D12G CIN : U51909DL2019PTC354266 Email : montagesalesp@gmail.com							
<b>Tax Invoice</b>							
<b>Invoice No.</b> : D5D2122/249 <b>Invoice Date</b> : 11/04/2021 <b>Reverse Charge</b> : No <b>State</b> : 07 - Delhi			<b>Transportation Mode</b> : By Road <b>Vehicle Number</b> : UP800T-0502 <b>Date of Supply</b> : 11/04/2021 <b>Place of Supply</b> : 07 - Delhi		<b>ORIGINAL FOR RECIPIENT</b>  <b>ACK No.</b> : 172110321233507 <b>ACK DT.</b> : 4/11/2021 10:12:00PM		
<b>Details of Receiver / Billed to.</b>				<b>Details of Consignee / Shipped to.</b>			
<b>Name</b> : Jyoti Traders <b>Address</b> : A-175,, Naraina Industrial Area, Phase-1 Naraina, South West Delhi DELHI - 110028  <b>GSTIN</b> : 07EWAPS6954P1ZK <b>State</b> : Delhi				<b>Name</b> : Jyoti Traders <b>Address</b> : A-175,, Naraina Industrial Area, Phase-1 Naraina, South West Delhi DELHI - 110028  <b>GSTIN</b> : 07EWAPS6954P1ZK <b>State</b> : Delhi			
<b>Purchase Order</b> : N/A <b>Insurance</b> : N/A <b>Commodity</b> : PTD/UN-PTD PAPER LAMINATE				<b>Transporter</b> : RADHA KRISHNA FREIGHT CARRIER <b>GR No. &amp; Date</b> : 135 11/04/2021			
<b>PAN</b> : EWAPS6954P <b>State Code</b> : 07				<b>State Code</b> : 07			
S.NO.	NAME OF PRODUCT / SERVICE	HSN / SAC	UOM	QUANTITY	BOXES	RATE	AMOUNT (Rs.)
1	PRINTED PAPER LAMINATE	48239018	KGS	6028.160	184	227.000	1368392.30
<b>Total</b>				6028.160	184		1368392.30
Approximate Distance(In KM) : 22  <b>GST Amt. Payable (Words)</b> : Rs. Two Lakh Forty Six Thousand Three Hundred Eleven Only. <b>Invoice Amt.(Words)</b> : Rs. Sixteen Lakh Sixteen Thousand Three Hundred Eighteen Only.  <b>Delivery Terms</b> : Ex Works to Party, Gross Wt.6201.00 Kgs. <b>EWB No</b> : 741186203253 <b>Dt.</b> 11/04/2021 22:12 <b>Valid Till</b> : 12/04/2021 23:59 <b>IRN</b> : 4b38944d5570c2ed1f51a8e44dee08a3b5ec6f733a9824c060905dec9def74e				<b>Total Taxable Value</b> : 1368392.30 I.G.S.T. : 0.00 C.G.S.T. @ 9.00% : 123155.50 S.G.S.T. @ 9.00% : 123155.50 <b>Tax Amount : GST</b> : 246311.00 Round Off : 0.30 TCS @0.100 % : 1615.00 <b>Total Amount after Tax</b> : 1616318.00			
<b>Declaration</b> :- Certified that the particulars given above are true & correct and the amount indicated represents the price actually charged and that there is no flow of additional consideration directly/ indirectly from the buyer.  <b>N</b> 1. Any dispute is subject to Delhi Jurisdiction only. <b>O</b> 2. This material is covered under above mentioned insurance Policy Number taken from N/A. <b>T</b> 3. In case of any Loss/Damage occur in any transit , please intimate nearest office of the Insurance Company and Copy to us immediately. In case of delay loss shall be borne by the party. <b>E</b>				<b>For MONTAGE SALES PRIVATE LIMITED</b>   <b>Authorised Signatory</b>			
<b>Payment Mode -</b> PLEASE MAKE PAYMENT BY A/C PAYEE CHEQUE/DEMAND DRAFT/SWIFT TRANSFER IN FAVOUR OF MONTAGE SALES PRIVATE LIMITED PLEASE MAKE THE PAYMENT BY A/C PAYEE CHEQUE/DEMAND DRAFT/NEFT/RTGS IN FAVOUR OF MONTAGE SALES PRIVATE LTD.							
<b>WORKS : (1) B-26, B Block, Jhilmil Industrial Area East Delhi-110095</b>							
<b>REGD. OFFICE</b> : Plot No. B-16, Village Gazipur, Delhi - 110096							



<b>MONTAGE SALES PRIVATE LIMITED</b> Works : B-26, B Block, Jhilmil Industrial Area East Delhi-110095  PAN : AAMCM9016D GSTIN : 07AAMCM9016D12G CIN : U51909DL2019PTC354266 Email : montagesalesp@gmail.com							
<b>Tax Invoice</b>							
<b>Invoice No.</b> : D5D2122/250 <b>Invoice Date</b> : 11/04/2021 <b>Reverse Charge</b> : No <b>State</b> : 07 - Delhi		<b>Transportation Mode</b> : By Road <b>Vehicle Number</b> : UP80DT-0502 <b>Date of Supply</b> : 11/04/2021 <b>Place of Supply</b> : 07 - Delhi					
		<b>ORIGINAL FOR RECIPIENT</b>  <b>ACK No.</b> : 172110321233570 <b>ACK DT.</b> : 4/11/2021 10:12:00PM					
<b>Details of Receiver / Billed to.</b>  <b>Name</b> : Jyoti Traders <b>Address</b> : A-175,, Naraina Industrial Area, Phase-1 Naraina, South West Delhi DELHI - 110028  <b>GSTIN</b> : 07EWAPS6954P1ZK <b>State</b> : Delhi		<b>Details of Consignee / Shipped to.</b>  <b>Name</b> : Jyoti Traders <b>Address</b> : A-175,, Naraina Industrial Area, Phase-1 Naraina, South West Delhi DELHI - 110028  <b>GSTIN</b> : 07EWAPS6954P1ZK <b>State</b> : Delhi					
<b>Purchase Order</b> : N/A <b>Insurance</b> : N/A <b>Commodity</b> : PTD/UN-PTD ALUMINIUM FOIL LAMINATED WITH PAPER		<b>Transporter</b> : RADHA KRISHNA FREIGHT CARRIER <b>GR No. &amp; Date</b> : 135 11/04/2021					
<b>PAN</b> : EWAPS6954P <b>State Code</b> : 07		<b>State Code</b> : 07					
<b>S.NO.</b>	<b>NAME OF PRODUCT / SERVICE</b>	<b>HSN / SAC</b>	<b>UOM</b>	<b>QUANTITY</b>	<b>BOXES</b>	<b>RATE</b>	<b>AMOUNT (Rs.)</b>
1	PAPER AL FOIL LAMINATE	76072090	KGS	2680.580	81	287.000	769326.50
<b>Total</b>				<b>2680.580</b>	<b>81</b>		<b>769326.50</b>
Approximate Distance(In KM) : 22  <b>GST Amt. Payable (Words)</b> : Rs. One Lakh Thirty Eight Thousand Four Hundred Seventy Nine Only. <b>Invoice Amt.(Words)</b> : Rs. Nine Lakh Eight Thousand Seven Hundred Fourteen Only.  <b>Delivery Terms</b> : Ex Works to Party, Gross Wt.2826.48 Kgs. <b>EWB No</b> : 701186203264 <b>Dt.</b> 11/04/2021 22:12 <b>Valid Till</b> : 12/04/2021 23:59 <b>IRN</b> : 6f2cc0f437d4838eebb464b443e2c35c0ee712045192406e3065a24b5197258				<b>Total Taxable Value</b> : 769326.50 I.G.S.T. @ 9.00% : 69239.50 C.G.S.T. @ 9.00% : 69239.50 <b>Tax Amount : GST</b> : 138479.00 Round Off : -0.50 TCS @0.100 % : 908.00 <b>Total Amount after Tax</b> : 908714.00			
<b>Declaration :-</b> Certified that the particulars given above are true & correct and the amount indicated represents the price actually charged and that there is no flow of additional consideration directly/ indirectly from the buyer.  <b>N</b> 1. Any dispute is subject to Delhi Jurisdiction only. <b>O</b> 2. This material is covered under above mentioned Insurance Policy Number taken from N/A. <b>T</b> 3. In case of any Loss/Damage occur in any transit, please intimate nearest office of the Insurance Company and Copy to us immediately. In case of delay loss shall be borne by the party. <b>E</b>				<b>For MONTAGE SALES PRIVATE LIMITED</b>   <b>Authorised Signatory</b>			
<b>Payment Mode -</b> PLEASE MAKE PAYMENT BY A/C PAYEE CHEQUE/DEMAND DRAFT/SWIFT TRANSFER IN FAVOUR OF MONTAGE SALES PRIVATE LIMITED PLEASE MAKE THE PAYMENT BY A/C PAYEE CHEQUE/DEMAND DRAFT/NEFT/RTGS IN FAVOUR OF MONTAGE SALES PRIVATE LTD.							
<b>WORKS : (1) B-26, B Block, Jhilmil Industrial Area East Delhi-110095</b>							
<b>REGD. OFFICE</b> : Plot No. B-16, Village Gazipur, Delhi - 110096							

And whereas, all the details like date of invoice, weight/quantity, No. of boxes and vehicle no. contained in page no. 172 of file @ sl. no. 17 relating to Kanpur matches with the above depicted three tax invoices except destination and name of the consignee. Further, on physical verification of M/s Jyoti Traders (07EWAPS6954P1ZK), A-175,





Naraina Industrial Area, Phase-1 Naraina, Delhi, 110028 the same was found to be non-existent at their Principal place of business **(RUD-196)**.

And whereas, it is seen that E-way bill for the tax invoice had been generated which are duly reflected on the tax invoices. Further, an effort was made to track the movement of vehicle no. UP80 DT 0502 through online E-Way Bill MIS System which contained the toll details passed by vehicle. E-way bills issued assigning vehicle No. UP80 DT 0502 on 11.04.2021 was searched, and it was found that following three e-way bills were assigned to vehicle No. UP80 DT 0502 on 11.04.2021. On tracking the movement of vehicle No. UP80 DT 0502 on 11.04.2021 through e-way bill no. 701186203251, revealed that the said vehicle was transporting goods to Kanpur instead of destination mentioned in the tax invoices i.e., Naraina, Delhi. The following screenshots taken from the E-Way Bill MIS System shows the actual movement of vehicle.

#### List of Valid E-Way Bill

E- Way Bill Details			Seller Place & Pincode	Buyer Place & Pincode	HSN Code & Description	Assessable Value and Tax Value (Rs)
EWB No.	EWB Date	Valid Till				
741186203253	11-04-2021 22:12:00	12-04-2021 23:59:00	DELHI 110095	DELHI 110028	48239018 - OTHER PAPER, PAPERBOARD,	1368392.30 & 246310.62
701186203251	11-04-2021 22:12:00	12-04-2021 23:59:00	DELHI 110095	DELHI 110028	48239018 - OTHER PAPER, PAPERBOARD,	2734625.90 & 492232.66
701186203254	11-04-2021 22:12:00	12-04-2021 23:59:00	DELHI 110095	DELHI 110028	76072090 - ALUMINIUM FOIL (WHETHER O	769326.50 & 138478.78

#### Details of Eway-bill

E- Way Bill Details			Dispatch From Place & Pincode	Dispatch To Place & Pincode	HSN Code & Description	Assessable Value and Tax Value (Rs)
EWB No.	EWB Date	Valid Till				
701186203251	11-04-2021 22:12:00	12-04-2021 00:00:00	DELHI 110095	DELHI 110028	48239018 - OTHER PAPER, PAPERBOARD,	2734625.90 & 492232.66

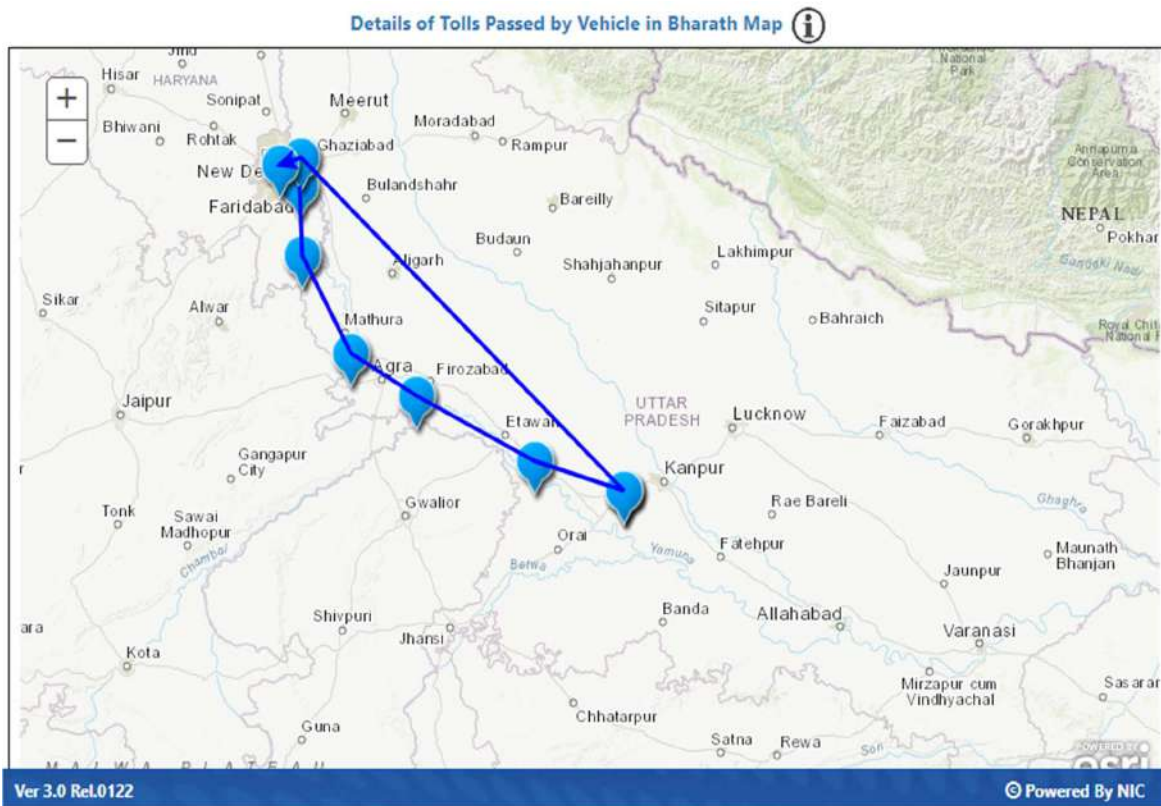
#### Vehicles entered for the E-way bill[Part B details of only Road are considered]

Vehicle No.	Vehicle details entry date in EWB	Next vehicle details entry date in EWB(if any)
UP80DT0502	11/04/2021 22:12:00	NA

#### Toll Details passed by Vehicle

Sl no	Toll Plaza	Direction	Date/Time	State
T1	Badarpur faridabad Toll Plaza	North	11/04/2021 23:54:45	
T2	Srinagar Toll Plaza	West	12/04/2021 01:14:08	HARYANA
T3	Mahuvan Toll Plaza	East	12/04/2021 03:01:04	UTTAR PRADESH
T4	ALEP Main Plaza 21	East	12/04/2021 04:51:28	UTTAR PRADESH
T5	Anantram Toll Plaza	East	12/04/2021 14:30:00	UTTAR PRADESH
T6	Barajore toll plaza	East	12/04/2021 16:10:23	UTTAR PRADESH
T7	Barajore toll plaza	West	12/04/2021 21:35:38	UTTAR PRADESH





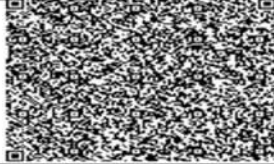
**3.3** Similarly, sample copy of page no. 231, contained in the said file (@ Sl. No. 17 of INS-o2 of the Panchnama dated 25.06.2021) is depicted below:

9-May	2994	RANJEET	KP	496	21643.15	LKN	TIWARI
9-May	5236	HEMSINGH	TS	300	9556.55	MANESHAH	MAHALAXMI
9-May	5869	AMARPAL	KP	200	9209.83	GZB	BSA
9-May	2663	GOPAL	KP	150	6858.84	GZB	BSA
9-May	6028		SNK,SHIKHAR	823	27050.91	KNP	ST
9-May	2667	VIRESH	KUBER	124	4006.38	SONIPAT	BLUE STAR
10-May	2668	GOPAL	TS	200	5624.59	PATPARGANJ	TIWARI
10-May	6300	LALARAM	TS	100	2809.21	PATPARGANJ	BSA
10-May	2671	AMARPAL	TS	200	5581.55	PATPARGANJ	BSA
10-May	2669	SANJAY	VIMAL	100	4937.4	SONIPAT	CONVERSATION
10-May	2667	VIRESH	VIMAL	110	5431.14	SONIPAT	CONVERSATION
10-May	9520	ANIL		30	453.11	OLD DELHI	KHALID
10-May	6029		S.PLUS	551	26638.57	GKP	HK
10-May	2991		S.PLUS	483	17511.19	GKP	JYOTI
10-May	6033		SNK	881	27702.75	KNP	-
10-May	2668	GOPAL	KP	149	6774.45	LAHORO GATE	KHALID
10-May	499		KP KISHOR	561	19149.5	LKN	TIWARI
10-May	2997	AKHTAR	KP	531	22601.84	LKN	ST
10-May	2671	AMARPAL	RAJSHRI	203	9834.34	GZB	BSA
10-May	5236	HEMSINGH	TS	300	9557.97	MANESHAH	MAHALAXMI
10-May	6300	LALARAM	TS	100	2807.79	PATPARGANJ	BSA
10-May	2670	AMARPAL	TS	200	5688.34	PATPARGANJ	BSA
10-May	2668	GOPAL	TS	200	5670.84	PATPARGANJ	TIWARI
12-May	6300	LALARAM	KUBER	95	3067.18	SONIPAT	BLUE STAR
12-May	267	ANIL		65	1665.98		TIWARI
12-May	2670	SANJAY	M4,MUSAFIR	154	6865.8	NARELA	BLUE STAR
12-May	2667	VIRESH	NEVLA	66	2060.94	SONIPAT	BLUE STAR
12-May	6300	LALARAM	SUDARSAN	71	2589.67	MURTHAL	TIWARI
12-May	2668	GOPAL	COOL LIP	194	6646.9	NATHUPURA	TIWARI
12-May	6038	NEMKARAN	KP,BANARASHI	788	25783.73	LKN	GUKAY
12-May	2998	SHAILANDRA	SNK	588	19782.58	KNP	SWASTIK
12-May	2671	AMARPAL	TS	200	6401.32	MANESHAH	MAHALAXMI
12-May	267	ANIL		29	878.26	-	BLUE STAR
13-May	2663	VIRESH	SITAR	173	4370.23	ALIPUR	TIWARI
13-May	2669	SONU	TS	235	6659.38	PATPARGANJ	SHRI MAHAVEER
13-May	2667	VIRESH	VIMAL	125	6196.64	SONIPAT	BLUE STAR
13-May	2670	SANJAY	VIMAL	63	3110.56	SONIPAT	BLUE STAR
13-May	2668	GOPAL	M4,MUSAFIR	104	4455.89	NARELA	TIWARI

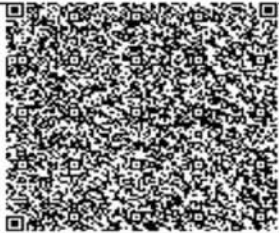




Whereas, on perusal of page no. 231 reveals that it contains details of laminates transported by M/s BTCPL during 9<sup>th</sup> May 2021 to 13<sup>th</sup> May 2021 of various Pan Masala & Tobacco brands. Further, it is observed that on 10<sup>th</sup> May 2021, 27,702.75 Kgs of SNK brand laminate in 881 boxes was transported to Kanpur on vehicle no. 6033. Further, on scrutiny of invoices of M/s MSPL, Delhi it is seen that on 10<sup>th</sup> May 2021, two invoices bearing nos. D5D2122/1084 and D5D2122/1085 were issued showing supply of Printed Paper Aluminium Foil Laminate/Paper Laminate of Quantity of 7876.220 kgs (278 boxes) and 19826.530 kgs (603 boxes) respectively to M/s Mahalaxmi Enterprises (07AFUPJ0552P1ZU), Late Mr. Bishambhar Dass, Plot No. J-108, Mohan Garden, near R.P. Property, Uttam Nagar, Delhi, 110059, a non-existent firm. Further, in all the tax invoices the vehicle no. was mentioned as UP53 ET 6033 (vehicle owned by M/s BTCPL) and transporter was shown as M/s Radha Krishna Freight Carrier (found non-existent at the registered address). For illustration, all two invoice bearing nos. D5D2122/1084, and D5D2122/1085 dated 10.05.2021 are depicted below:

MONTAGE SALES PRIVATE LIMITED				Works : B-26, B Block, Jhilmil Industrial Area East Delhi-110095			
PAN : AAJCK9016D GSTIN : 07AAJCK9016D1ZG CIN : U51909DL2019PTC354266 Email : montageales@gmail.com							
<b>Tax Invoice</b>							
<b>Invoice No.</b> : D5D2122/1084 <b>Invoice Date</b> : 10/05/2021 <b>Reverse Charge</b> : No <b>State</b> : 07 - Delhi		<b>Transportation Mode</b> : By Road <b>Vehicle Number</b> : UP53ET-6033 <b>Date of Supply</b> : 10/05/2021 <b>Place of Supply</b> : 07 - Delhi		<b>ORIGINAL FOR RECIPIENT</b> <b>ACK No.</b> : 172110368004283 <b>ACK DT.</b> : 5/10/2021 10:43:00PM			
<b>Details of Receiver / Billed to.</b> <b>Name</b> : MAHALAXMI ENTERPRISES <b>Address</b> : LATE MR BISHAMBHAR DASS, PLOT NO. J-108 MOHAN GARDEN, UTTAM NAGAR, NEAR R.P. PROPERTY DELHI DELHI - 110059 <b>GSTIN</b> : 07AFUPJ0552P1ZU <b>PAN</b> : AFUPJ0552P <b>State</b> : Delhi <b>State Code</b> : 07				<b>Details of Consignee / Shipped to.</b> <b>Name</b> : MAHALAXMI ENTERPRISES <b>Address</b> : LATE MR BISHAMBHAR DASS, PLOT NO. J-108 MOHAN GARDEN, UTTAM NAGAR, NEAR R.P. PROPERTY DELHI DELHI - 110059 <b>GSTIN</b> : 07AFUPJ0552P1ZU <b>State</b> : Delhi <b>State Code</b> : 07			
<b>Purchase Order</b> : N/A <b>Insurance</b> : N/A <b>Commodity</b> : PTD/LN-PTD ALUMINIUM FOIL LAMINATED WITH PAPER				<b>Transporter</b> : RADHA KRISHNA FREIGHT CARRIER <b>GR No. &amp; Date</b> : 530 10/05/2021			
S.NO.	NAME OF PRODUCT / SERVICE	HSN / SAC	UOM	QUANTITY	BOXES	RATE	AMOUNT (Rs.)
1	PAPER AL FOIL LAMINATE	76072090	KGS	7876.220	278	362.000	2851191.60
<b>Total</b>				<b>7876.220</b>	<b>278</b>		<b>2851191.60</b>
<b>Approximate Distance(In KM)</b> : 29 <b>GST Amt. Payable (Words)</b> : Rs. Five Lakh Thirteen Thousand Two Hundred Fourteen Only. <b>Invoice Amt. (Words)</b> : Rs. Thirty Three Lakh Sixty Seven Thousand Seven Hundred Seventy Only. <b>Delivery Terms</b> : Ex Works to Party, Gross Wt. 8315.46 Kgs. <b>EWB No</b> : 701189604419 Dt. 10/05/2021 22:43 <b>Valid Till</b> : 11/05/2021 23:59 <b>IRN</b> : a3c4bec100c7bb599f60d2b03e3a1875728d7e41bfbe1a895de508f10c6900eb				<b>Total Taxable Value</b> : 2851191.60 <b>I.G.S.T.</b> : 0.00 <b>C.G.S.T.</b> : @ 9.00% : 256607.00 <b>S.G.S.T.</b> : @ 9.00% : 256607.00 <b>Tax Amount : GST</b> : 513214.00 <b>Round Off</b> : -0.40 <b>TCS @ 0.100 %</b> : 3364.00 <b>Total Amount after Tax</b> : 3367770.00			
<b>Declaration</b> : - Certified that the particulars given above are true & correct and the amount indicated represents the price actually charged and that there is no flow of additional consideration directly/ indirectly from the buyer. <b>N</b> 1. Any dispute is subject to Delhi Jurisdiction only. <b>O</b> 2. This material is covered under above mentioned insurance Policy Number taken from N/A. <b>T</b> 3. In case of any Loss/Damage occur in any transit, please intimate nearest office of the Insurance Company and Copy to us immediately. In case of delay loss shall be borne by the party. <b>E</b>				<b>For MONTAGE SALES PRIVATE LIMITED</b>  <b>Authorised Signatory</b>			
<b>Payment Mode</b> - PLEASE MAKE PAYMENT BY A/C PAYEE CHEQUE/DEMAND DRAFT/SWIFT TRANSFER IN FAVOUR OF MONTAGE SALES PRIVATE LIMITED PLEASE MAKE THE PAYMENT BY A/C PAYEE CHEQUE/DEMAND DRAFT/NEFT/RTGS IN FAVOUR OF MONTAGE SALES PRIVATE LTD.							
<b>WORKS</b> : (1) B-26, B Block, Jhilmil Industrial Area East Delhi-110095							
<b>REGD. OFFICE</b> : Plot No. B-16, Village Gazipur, Delhi - 110096							



<b>MONTAGE SALES PRIVATE LIMITED</b> Works : B-26, B Block, Jhilmil Industrial Area East Delhi-110095  PAN : AAMCM9016D GSTIN : 07AAMCM9016D12G CIN : U51909DL2019PTC354266 Email : montagesales@gmail.com							
<b>Tax Invoice</b>							
<b>Invoice No.</b> : D5D2122/1085 <b>Invoice Date</b> : 10/05/2021 <b>Reverse Charge</b> : No <b>State</b> : 07 - Delhi		<b>Transportation Mode</b> : By Road <b>Vehicle Number</b> : UP53ET-6033 <b>Date of Supply</b> : 10/05/2021 <b>Place of Supply</b> : 07 - Delhi					
		<b>ORIGINAL FOR RECIPIENT</b>  <b>ACK No.</b> : 172110368004308 <b>ACK DT.</b> : 5/10/2021 10:44:00PM					
<b>Details of Receiver / Billed to.</b>  <b>Name</b> : MAHALAXMI ENTERPRISES <b>Address</b> : LATE MR BISHAMBHAR DASS, PLOT NO. 3-108 MOHAN GARDEN, UTTAM NAGAR, NEAR R.P. PROPERTY DELHI DELHI - 110059  <b>GSTIN</b> : 07AFUPJ0552P1ZU <b>State</b> : Delhi		<b>Details of Consignee / Shipped to.</b>  <b>Name</b> : MAHALAXMI ENTERPRISES <b>Address</b> : LATE MR BISHAMBHAR DASS, PLOT NO. 3-108 MOHAN GARDEN, UTTAM NAGAR, NEAR R.P. PROPERTY DELHI DELHI - 110059  <b>GSTIN</b> : 07AFUPJ0552P1ZU <b>State</b> : Delhi					
<b>Purchase Order</b> : N/A <b>Insurance</b> : N/A <b>Commodity</b> : PTD/UN-PTD PAPER LAMINATE		<b>Transporter</b> : RADHA KRISHNA FREIGHT CARRIER <b>GR No. &amp; Date</b> : 530 10/05/2021					
<b>PAN</b> : AFUPJ0552P <b>State Code</b> : 07		<b>State Code</b> : 07					
<b>S.NO.</b>	<b>NAME OF PRODUCT / SERVICE</b>	<b>HSN / SAC</b>	<b>UOM</b>	<b>QUANTITY</b>	<b>BOXES</b>	<b>RATE</b>	<b>AMOUNT (Rs.)</b>
1	PAPER LAMINATE	48239018	KGS	5020.750	150	227.000	1139710.30
2	PAPER LAMINATE	48239018	KGS	1739.950	51	227.000	394968.70
3	PAPER LAMINATE	48239018	KGS	6006.420	187	227.000	1363457.30
4	PAPER LAMINATE	48239018	KGS	6029.430	185	227.000	1368680.60
5	PAPER LAMINATE	48239018	KGS	1029.980	30	227.000	233805.50
<b>Total</b>				<b>19826.530</b>	<b>603</b>		<b>4500622.40</b>
<b>Approximate Distance(In KM) : 29</b>				<b>Total Taxable Value</b>		<b>4500622.40</b>	
<b>GST Amt. Payable (Words) : Rs. Eight Lakh Ten Thousand One Hundred Twelve Only.</b> <b>Invoice Amt.(Words) : Rs. Fifty Three Lakh Sixteen Thousand Forty Five Only.</b>				<b>T.G.S.T.</b>		<b>0.00</b>	
				<b>C.G.S.T. @ 9.00%</b>		<b>405056.00</b>	
				<b>S.G.S.T. @ 9.00%</b>		<b>405056.00</b>	
				<b>Tax Amount : GST</b>		<b>810112.00</b>	
				<b>Round Off</b>		<b>0.40</b>	
				<b>TCS @0.100 %</b>		<b>5311.00</b>	
				<b>Total Amount after Tax</b>		<b>5316045.00</b>	
<b>Delivery Terms: Ex Works to Party, Gross Wt.20655.13 Kgs.</b> <b>EWB No : 741189604424 Dt. 10/05/2021 22:44 Valid Till : 11/05/2021 23:59</b> <b>IRN : dafde4635a4935ab270b238423edf5e28d0af67820e1f427f49513cd80b493f5</b>				<b>For MONTAGE SALES PRIVATE LIMITED</b>  <b>Authorised Signatory</b>			
<b>Declaration :-</b> Certified that the particulars given above are true & correct and the amount indicated represents the price actually charged and that there is no flow of additional consideration directly/ indirectly from the buyer.  <b>N</b> 1. Any dispute is subject to Delhi Jurisdiction only. <b>O</b> 2. This material is covered under above mentioned insurance Policy Number taken from N/A. <b>T</b> 3. In case of any Loss/Damage occur in any transit, please intimate nearest office of the Insurance Company and Copy to us immediately. In case of delay loss shall be borne by the party. <b>E</b>							
<b>Payment Mode -</b> PLEASE MAKE PAYMENT BY A/C PAYEE CHEQUE/DEMAND DRAFT/SWIFT TRANSFER IN FAVOUR OF MONTAGE SALES PRIVATE LIMITED PLEASE MAKE THE PAYMENT BY A/C PAYEE CHEQUE/DEMAND DRAFT/NEFT/RTGS IN FAVOUR OF MONTAGE SALES PRIVATE LTD.							
<b>WORKS : (1) B-26, B Block, Jhilmil Industrial Area East Delhi-110095</b>							
<b>REGD. OFFICE : Plot No. B-16, Village Gazipur, Delhi - 110096</b>							

And whereas, all the details like date of invoice, weight/quantity, No. of boxes and vehicle no. contained in page no. 231 of file @ sl. no. 17 relating to Kanpur destination



matches with the said two tax invoices except destination and name of the consignee. Further, on physical verification of M/s Mahalaxmi Enterprises (07AFUPJ0552P1ZU), Late Mr. Bishambhar Dass, Plot No. J-108, Mohan Garden, near R.P. Property, Uttam Nagar, Delhi, 110059 the same was found to be non-existent at their Principal place of business (**RUD-121A**).

And whereas, it is seen that E-way bill for the tax invoice had been generated which are duly reflected on the tax invoices. Further, an effort was made to track the movement of vehicle no. UP53 ET 6033 through online E-Way Bill MIS System. E-way bills issued assigning vehicle No. UP53 ET 6033 on 10.05.2021 was searched, and it was found that following two e-way bills were assigned to vehicle No. UP53 ET 6033 on 10.05.2021. On tracking the movement of vehicle No. UP53 ET 6033 on 10.05.2021 through e-way bill no. 701189604419, revealed that the said vehicle was transporting goods to Kanpur instead of destination mentioned in the tax invoice i.e., Uttam Nagar, Delhi. The following screenshots taken from the E-Way Bill MIS System shows the actual movement of vehicle.

#### List of Valid E-Way Bill

E- Way Bill Details			Seller Place & Pincode	Buyer Place & Pincode	HSN Code & Description	Assessable Value and Tax Value (Rs)
EWB No.	EWB Date	Valid Till				
741189604424	10-05-2021 22:44:00	11-05-2021 23:59:00	DELHI 110095	DELHI 110059	48239018 - OTHER PAPER, PAPERBOARD,	4500622.40 & 810112.08
701189604419	10-05-2021 22:43:00	11-05-2021 23:59:00	DELHI 110095	DELHI 110059	76072090 - ALUMINIUM FOIL (WHETHER O	2851191.60 & 513214.50

#### Details of Eway-bill

E- Way Bill Details			Dispatch From Place & Pincode	Dispatch To Place & Pincode	HSN Code & Description	Assessable Value and Tax Value (Rs)
EWB No.	EWB Date	Valid Till				
701189604419	10-05-2021 22:43:00	11-05-2021 00:00:00	DELHI 110095	DELHI 110059	76072090 - ALUMINIUM FOIL (WHETHER O	2851191.60 & 513214.50

#### Vehicles entered for the E-way bill [Part B details of only Road are considered]

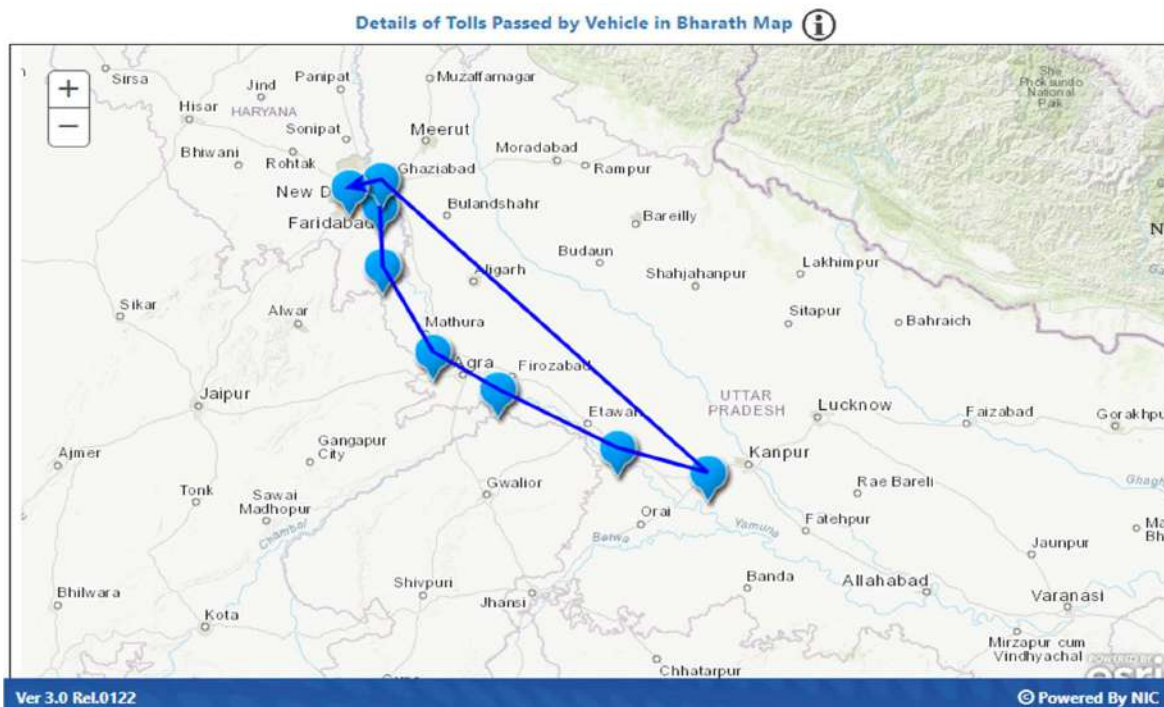
Vehicle No.	Vehicle details entry date in EWB	Next vehicle details entry date in EWB (if any)
UP53ET6033	10/05/2021 22:43:00	NA

#### Toll Details passed by Vehicle

Sl no	Toll Plaza	Direction	Date/Time	State
T1	Badarpur faridabad Toll Plaza	South	11/05/2021 01:54:21	
T2	Srinagar Toll Plaza	West	11/05/2021 03:06:20	HARYANA
T3	Mahuvan Toll Plaza	East	11/05/2021 05:01:20	UTTAR PRADESH
T4	ALEP Main Plaza 21	East	11/05/2021 06:42:15	UTTAR PRADESH
T5	Anantram Toll Plaza	East	11/05/2021 10:28:33	UTTAR PRADESH
T6	Barajore toll plaza	East	11/05/2021 12:02:28	UTTAR PRADESH







**3.4** Whereas, a detailed enquiry was made from Shri Sujeet Kumar Singh, owner of M/s BTCPL during his statement dated 25.06.2021 (**RUD-16**). Shri Sujeet Kumar Singh in his statement dated 25.06.2021 stated that he and his family members were directors in various companies which were engaged in different businesses. Regarding M/s BTCPL, he stated that he and his brother Shri Abhijeet Singh were directors till 2018 but after 2018 Shri Keshav Chandra Patra and Shri Madan Mohan Jena are the directors. Shri Sujeet Kumar Singh further stated that M/s BTCPL, is in the business of goods transportation which owns around 125 trucks; that M/s BTCPL, runs under his supervision and all the business decisions are taken by him. Further, during his statement dated 25.06.2021 he submitted a list of vehicles/trucks owned by M/s BTCPL, and a list of companies in which he and his brother were directors.

And whereas, Shri Sujeet Kumar Singh in his statement dated 25.06.2021, stated that he formed M/s Bharat Transport Company as his Proprietorship concern in the year 2011 for the business of goods transportation; that in the year 2017, M/s BTCPL, was formed and business of proprietorship concern was taken over by the said company; that during the year 2018, M/s BTCPL, was taken over by Shri Keshav Chandra Patra and Shri Madan Mohan Jena for Rs. 6.5 crore on the condition that responsibility of loan repayment of trucks/vehicles will be theirs; that M/s BTCPL, was sold to Shri Keshav Chandra Patra and Shri Madan Mohan Jena since they were known to him and accordingly no written agreement was signed between them; that Shri Keshav Chandra Patra and Shri Madan Mohan Jena failed to pay the agreed amount to him and neither they made timely repayments of the bank loans; that since he and his brother were guarantors of bank loans, he took back the control of M/s BTCPL, within six months and



that though Shri Keshav Chandra Patra and Shri Madan Mohan Jena are still the directors but the company is run and managed by him with full control.

And whereas, on being enquired about his dealings with M/s MEPL, Shri Sujeet Kumar Singh stated that he transports the goods i.e. printed laminates pertaining to M/s MEPL, Noida, and M/s MSPL, Delhi; that printed laminates are used for packaging of Pan Masala, Tobacco, food items, Noodles, Namkeens, Gift items etc.; that he has been transporting printed laminates for M/s MEPL, Noida since 2012 and for M/s MSPL, Delhi since October, 2019; that he does not have any written agreement with both the said companies for transportation; that he receives freight charges from M/s MEPL, Noida through cheques whereas in respect of M/s MSPL, Delhi he collects the same from consignee/customers.

And whereas, during his statement dated 25.06.2021, Shri Sujeet Kumar Singh was confronted with file @sl. no. 17 which was recovered from his residence during the search on 25.06.2021. Shri Sujeet Kumar Singh stated that file @sl. no. 17 contained the details of transportation made by his firm M/s BTCPL, during the period December 2020 to June 2021. He further explained the details mentioned in various pages as under:

Page No. 1 to 5	These pages contain the details of transportation between 1 <sup>st</sup> December 2020 to 19 <sup>th</sup> December 2020. The details reflect the date of transportation, truck No., brand of laminate/goods, No. of Boxes, weight, destination, expenses, etc.
Page No. 6 to 12	These pages contain date wise expenses incurred by the staff of M/s BTCPL.
Page No. 13 to 19	These pages also contain the date wise details of laminates transported to various Pan Masala manufacturers during December 2020 from M/s MSPL, Delhi. The details reflect the brand of Pan Masala, weight of laminate and destination where laminates were transported.
Page No. 20 to 21	These pages reflect the date wise receipt of cash from M/s MSPL, Delhi on account of transportation of laminates to Pan Masala Units.
Page No. 22 to 24	These pages contain the date wise expenses incurred on the vehicles in the month of December 2020.
Page No. 25 to 26	These pages contain the date wise details of laminates transported to Pan Masala units located in Kanpur.
Page No. 27 to 40	These pages relate to transportation in respect of M/s Bharat Agro.
Page No. 41 to 46	These pages contain the details of salary of staff and other expenses.

And whereas, Shri Sujeet Kumar Singh stated that similarly the details contained in pages no 47 to 251 pertain to the transportation of printed laminates during the period January 2021 to June 2021. Thus, Shri Sujeet Kumar Singh in his statement dated



25.06.2021 admitted that he was transporting printed laminates supplied by M/s MEPL, Noida, and M/s MSPL, Delhi to various Pan Masala/Tobacco manufacturers; that the recovered sheets/pages contained in file @ sl. no. 17 were maintained date-wise, vehicle-wise, brand-wise and destination-wise; that the details also reflected quantity of laminates transported and which on verification with the invoices issued by M/s MSPL, Delhi can be found tallying except that the consignee name shown were bogus (non-existent/non-operational) firms.

#### **4. INVESTIGATION CONDUCTED AGAINST THE BOGUS FIRMS**

**4.1** Whereas, during the course of investigation, it had been noticed that manufacturing unit of M/s MEPL, located at Jammu, Noida, Haridwar, and Malanpur; M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior had issued tax invoices to various bogus (non-existent/non-operational) firms/companies. Further, the goods (i.e., Printed Paper/Plastic Laminate) were clandestinely supplied to Pan Masala/Chewing Tobacco manufacturers. Further, the bogus firms/ companies to whom tax invoices were issued by M/s MEPL, M/s MSPL, M/s MFSPL, and M/s MPSPL, had fraudulently availed ITC based on those tax invoices without receipt of underlying goods. Further, on analysis of GSTR-1M returns of these bogus firms/ companies, it had been noticed that they had also passed on irregular ITC by issuing tax invoices to other firms/companies without supply of underlying goods. Accordingly, investigation against these firms/companies to whom tax invoices were issued by M/s MEPL and its depots were carried out to ascertain their physical existence/operational status, and to verify the legitimacy of supply shown to these firms/companies by M/s MEPL and its depots.

**4.2** And whereas, the GSTIN & trade name of the firms/companies against whom investigation was initiated are mentioned hereunder along with GST involved on the tax invoices issued by M/s MEPL, Jammu, Noida, Haridwar, Malanpur; M/s MSPL, Delhi; M/s MFSPL, Lucknow, and M/s MPSPL, Gwalior:

#### **A. AS PER GSTR-1M, M/S MONTAGE ENTERPRISES PVT. LTD., JAMMU (01AACCM8173H1ZM) HAD ISSUED TAX INVOICES TO THE FOLLOWING SUSPICIOUS FIRMS/COMPANIES:**

Sl. No.	GSTIN & Trade Name	Total GST involved on the invoices issued to firms/companies as per GSTR-1M of M/s MEPL, Jammu		
		2017-18	2018-19	2019-20
<b>1</b>	01BIKPC6617E1ZS Globe Enterprises	3,65,50,754	-	-
<b>2</b>	07AAHCC6179Q1ZU Catania Enterprises Pvt. Ltd.	-	17,80,79,583	-
<b>3</b>	07AATFG8021G1Z8 Global Trading Co	-	-	7,67,15,834



4	07AMRPJ1732H1ZZ Nirbhay Trading Co.	-	-	2,02,83,547
5	07BDIPJ1111P1ZK Sun Trading Company	-	4,17,30,997	36,57,841
6	07BSTPS8497K2ZB Singhanian Enterprises	-	2,90,65,197	12,21,052
7	07CINPP9472Q1ZZ Harish Traders	-	-	4,60,96,699
8	07CJUPM2255G1ZV Vicky Trading Co	-	-	3,89,52,946
9	07DRXPK8539K1ZP Golf Traders	15,85,66,842	-	-
10	07IKIPS8885M3ZQ G. S Trading	-	9,66,95,381	-
11	29BMUPS2847A1ZK Impact Traders	-	-	4,53,866
<b>Total</b>		<b>19,51,17,596</b>	<b>34,55,71,158</b>	<b>18,73,81,785</b>

**B. AS PER GSTR-1M, M/s MONTAGE ENTERPRISES PVT. LTD., HARIDWAR (05AACCM8173H1ZE) HAD ISSUED TAX INVOICES TO THE FOLLOWING SUSPICIOUS FIRMS/COMPANIES:**

Sl. No.	GSTIN & Trade Name	Total GST involved on the invoices issued to firms/companies as per GSTR-1M of M/s MEPL, Haridwar		
		2017-18	2018-19	2019-20
1	07AAHCG0818Q2Z7 Gwalior Enterprises Pvt. Ltd.	-	7,78,42,947	-
2	07AAHCG0827H1ZQ Ghaziabad Enterprises Pvt. Ltd.	-	8,76,43,799	-
3	07ADGPT2590M2ZX Proview Traders	-	10,59,43,896	-
4	07ADNPB7822K1ZC P B Associates	58,31,170	4,13,13,893	-
5	07APVPC5712R1Z7 Genius Enterprises	11,81,15,927	-	-
6	07AWUPA7355A2ZJ M.R. Enterprises	-	7,38,61,073	1,15,16,257
7	07BDSPK7832A1ZG Ridhi Traders	-	-	71,80,311
8	07BFHPP9940K1ZS Unique Traders	-	2,07,78,691	2,37,78,898
9	07BLFPJ4916H1Z4 D K Trading Company	-	6,30,23,985	25,84,952
10	07BNJPR5077B1ZU Rai Enterprises	-	-	6,76,68,595
11	07BRCPJ0056P1ZN Om Trading Company	-	-	7,62,78,140



<b>12</b>	07BXAPA6529A1Z3 Aripha Trading Co	-	-	4,34,31,296
<b>13</b>	07BYPPB4545K1Z4 Adheera Traders	-	-	1,40,27,284
<b>14</b>	07CLBPMo865R2ZI Maurya Enterprises	-	8,05,17,778	-
<b>15</b>	07FUHPS8719A2ZB Iconic International	-	2,87,15,708	7,62,23,400
<b>16</b>	07GLDPS5476Q1Zo S.S. Trading Co.	-	-	12,59,25,338
<b>17</b>	07HWVPS6195C1ZM Suraj Enterprises	-	11,74,27,561	2,42,92,433
<b>18</b>	08AAKPQ9466A1ZD Basic Traders Rajasthan	4,68,51,812	-	-
<b>19</b>	08AJVPA9330R1ZD Zodiac Traders	6,18,79,262	-	-
<b>20</b>	08AOGPK6533E2ZZ Imra Sales Rajasthan	11,24,62,366	1,65,20,272	-
<b>21</b>	09AAHCGo818Q1Z4 Gwalior Enterprises Pvt. Ltd.	4,57,22,629	17,71,04,958	-
<b>22</b>	09AAHCGo827H1ZM Ghaziabad Enterprises Pvt. Ltd.	-	5,75,08,151	-
<b>23</b>	09AOZPY6635A1Z6 M.K. Trading Co.	5,21,67,543	-	-
<b>24</b>	09BSPPG9767A1ZA Rajeev Trading Co.	-	21,48,335	-
<b>25</b>	09BUTPS6855F1ZP Avtar Trading Co.	-	1,14,72,626	-
<b>26</b>	09BXNPA3450K1ZB S.A. Enterprises	2,17,08,856	-	-
<b>27</b>	09GUGPS2927N1ZR R.S. Enterprises	6,94,75,990	-	-
<b>28</b>	09HAIPS2009Q1ZY Manish Enterprises	36,91,397	3,00,990	-
<b>29</b>	18AALCM8399L1ZD Mantova Enterprises Pvt. Ltd.	-	33,67,714	43,28,393
<b>30</b>	18AALCM8855D1Z1 Manchester Enterprises Pvt. Ltd.	-	-	24,03,739
<b>31</b>	21AAKPQ9466A1ZP Basic Traders	82,05,844	-	-
<b>32</b>	21AOGPK6533E2ZB Polymart Traders	29,14,910	-	-
<b>33</b>	22ADBPT8598E1Z8 Bhagyashree Sales	-	2,70,191	-
<b>34</b>	22BTDPJ4048N1ZM Raipur Sales	-	-	2,19,927
<b>35</b>	22BXDPG5417J1ZQ Astha Traders	-	-	11,73,129





<b>36</b>	23EHFPP8744G1Z2 J M D Trading Co.	-	2,20,53,213	-
<b>37</b>	23HRAPS7815D1ZS P S Corporation	8,12,44,078	23,57,659	-
<b>38</b>	24ATUPD1928M1ZB Alfa Enterprises	-	2,01,34,627	-
<b>39</b>	24DKHPM5514D1ZF S M Traders	14,56,91,384	1,96,17,103	-
<b>40</b>	29ABPPZ7252H1ZR Elegant Traders	2,98,874	-	-
<b>41</b>	29BMUPS2847A1ZK Impact Traders	1,07,34,091	26,61,896	-
<b>42</b>	29CMQPP6968Q1ZF A M Traders	39,69,087	4,22,921	-
<b>43</b>	36BGUPA2323M1Z8 Crystal Traders	32,77,815	24,53,323	86,86,067
<b>44</b>	36BPAPA5534D1ZH MAZ Traders	9,54,419	-	-
<b>Total</b>		<b>79,51,97,454</b>	<b>103,54,63,310</b>	<b>48,97,18,159</b>

**C. AS PER GSTR-1M, M/S MONTAGE ENTERPRISES PVT. LTD., NOIDA (09AACCM8173H1Z6) HAD ISSUED TAX INVOICES TO THE FOLLOWING SUSPICIOUS FIRMS/COMPANIES:**

Sl. No.	GSTIN & Trade Name	Total GST involved on the invoices issued to firms/companies as per GSTR-1M of M/s MEPL, Noida		
		2017-18	2018-19	2019-20
<b>1</b>	07AALCM8399L1ZG Mantova Enterprises Pvt. Ltd.	-	2,38,33,957	-
<b>2</b>	07ADGPT2590M2ZX Proview Traders	-	6,84,30,496	-
<b>3</b>	07ADNPB7822K1ZC P B Associates	2,92,59,810	2,86,95,793	-
<b>4</b>	07AQOPH9721P1Z2 Arya Trading	62,45,159	-	-
<b>5</b>	07ASCPL1721F1Z7 Sanjay Trading Co.	-	10,84,43,221	17,44,441
<b>6</b>	07AXHPK0562F1ZO Gupta Enterprises	-	-	7,28,06,064
<b>7</b>	07AZCPN6735E1ZD Nafeesh Trading Co.	-	-	2,28,95,310
<b>8</b>	07BDSPK7832A1ZG Ridhi Traders	-	2,92,99,520	-
<b>9</b>	07BGRPS1887H1ZM Mayo Enterprises	-	-	3,24,71,967
<b>10</b>	07BJRPN7668C1ZN P.C. Supplier Co.	-	1,01,03,020	-



<b>11</b>	07CAUPR4187F1Z0 Alston Traders	-	2,37,67,205	-
<b>12</b>	07DBLPK9034D2ZK Gyan Traders	2,01,08,960	-	-
<b>13</b>	07EATPK4367M1ZT M K Enterprises	1,62,30,305	-	-
<b>14</b>	07EFEPK0237Q1Z5 Kumar Enterprises	-	-	1,79,19,170
<b>15</b>	07EZRPM5505G1Z1 Mau Traders	-	-	1,25,61,716
<b>16</b>	07FUHPS8719A2ZB Iconic International	-	4,03,91,043	7,31,07,969
<b>17</b>	08AAKPQ9466A1ZD Basic Traders Rajasthan	15,04,749	2,34,529	-
<b>18</b>	08AJVPA9330R1ZD Zodiac Traders	22,51,804	-	-
<b>19</b>	08AOGPK6533E2ZZ Imra Sales Rajasthan	30,67,499	17,18,832	6,58,624
<b>20</b>	09AALCM8399L1ZC Mantova Enterprises Pvt. Ltd.	-	6,15,61,454	-
<b>21</b>	09AILPC7741F2Z6 M K Trading Co.	1,39,17,979	3,41,51,033	-
<b>22</b>	09BFTPT4792K1Z8 Tripathi Enterprises	66,74,818	-	-
<b>23</b>	09BPTPB6759L2ZZ S K Trading Company	14,42,48,890	-	-
<b>24</b>	09CBIPA0305H1Z7 Govind Enterprises	-	3,01,62,287	-
<b>25</b>	09DJQPK5086N1Z6 K.M. Trading Co.	3,17,58,248	-	-
<b>26</b>	09ETKPS6789F1ZO Surya Trading Company	-	-	51,01,574
<b>27</b>	09GXUPS5402R1Z7 Nisha Sales	-	68,66,055	-
<b>28</b>	09HAIPS2009Q1ZY Manish Enterprises	1,01,02,029	4,95,057	-
<b>29</b>	18AALCM8399L1ZD Mantova Enterprises Pvt. Ltd.	-	25,21,766	10,31,938
<b>30</b>	18AALCM8855D1Z1 Manchester Enterprises Pvt. Ltd.	-	-	19,53,894
<b>31</b>	19ARFPM0150K1ZS Mas Sales Corporation	-	34,75,752	2,64,983
<b>32</b>	20AAGFI6942P1Z2 Impex Global	2,27,485	2,04,075	-
<b>33</b>	21AOGPK6533E2ZB Polymart Traders	-	11,55,087	-
<b>34</b>	22ADBPT8598E1Z8 Bhagyashree Sales	-	87,55,334	-



35	22BTDPJ4048N1ZM Raipur Sales	-	-	5,29,459
36	23ADWPT8362K1ZM Simran Trading	-	1,08,121	-
37	23AVVPG2313G1ZT Gaurav Corporation	8,28,726	-	-
38	23BXDPG5417J1ZO Ashta Traders	-	57,87,090	1,59,16,382
39	23EHFPP8744G1Z2 J M D Trading Co.	-	1,49,51,494	-
40	23HRAPS7815D1ZS P S Corporation	19,51,559	17,14,543	-
41	24ATUPD1928M1ZB Alfa Enterprises	-	3,16,23,230	1,89,06,714
42	24DKHPM5514D1ZF S M Traders	3,08,06,836	1,34,60,300	-
43	29ABPPZ7252H1ZR Elegant Traders	95,81,075	-	-
44	29BMUPS2847A1ZK Impact Traders	28,10,554	5,69,17,448	3,69,78,581
45	29BVSPA2131G1ZP Multilayer Traders	-	1,34,71,399	-
46	29CMQPP6968Q1ZF A M Traders	70,35,330	57,86,853	-
47	36BGUPA2323M1Z8 Crystal Traders	32,73,442	32,095	39,346
48	36BPAPA5534D1ZH MAZ Traders	22,88,791	-	-
<b>Total</b>		<b>34,41,74,048</b>	<b>62,81,18,809</b>	<b>31,48,88,132</b>

**D. AS PER GSTR-1M, M/s MONTAGE ENTERPRISES PVT. LTD., MALANPUR (23AACCM8173H1ZG) HAD ISSUED TAX INVOICES TO THE FOLLOWING SUSPICIOUS FIRMS/COMPANIES:**

Sl. No.	GSTIN & Trade Name	Total GST involved on the invoices issued to firms/companies as per GSTR-1M of M/s MEPL, Malanpur		
		2017-18	2018-19	2019-20
1	07AAHCB5448H1ZK BPSR Industries Pvt. Ltd.	-	4,57,85,966	-
2	07ADGPT2590M2ZX Proview Traders	-	1,14,24,537	1,79,17,491
3	07ADNPB7822K1ZC P B Associates	66,54,686	2,61,924	-
4	07AILPC7741F1ZB Gravity Enterprises	6,96,17,461	-	-
5	07BDSPK7832A1ZG Ridhi Traders	-	-	12,38,262



6	07BFHPP9940K1ZS Unique Traders	-	33,37,102	42,68,995
7	07BGRPS1887H1ZM Mayo Enterprises	-	-	24,87,600
8	07BPNPN0572H1ZO R.N. Trading Co	-	-	1,48,97,796
9	07BUTPS6855F1ZT Avtar Trading Company	-	26,16,847	-
10	07BUXPP4783K1ZI Pal Trading Co	-	4,19,00,173	19,91,650
11	07DBFPK8046H1ZH Ram Enterprises	-	-	56,40,844
12	07FERPS7038C1Z1 A S Sales	-	-	95,61,812
13	07FUHPS8719A2ZB Iconic International	-	1,22,70,635	1,96,12,026
14	08AAKPQ9466A1ZD Basic Traders Rajasthan	5,16,015	97,813	-
15	08AOGPK6533E2ZZ Imra Sales Rajasthan	-	20,16,310	2,08,909
16	09AAHCB5448H1ZG BPSR Industries Pvt. Ltd.	2,63,68,806	5,07,60,024	-
17	09AOZPY6635A1Z6 M.K. Trading Co.	1,35,50,961	-	-
18	09BFTPT4792K1Z8 Tripathi Enterprises	3,20,55,473	-	-
19	09BPTPB6759L2ZZ S K Trading Company	1,48,00,951	-	-
20	09BSPPG9767A1ZA Rajeev Trading Co.	-	38,42,137	-
21	09BXNPA3450K1ZB S.A. Enterprises	4,32,43,541	-	-
22	09CBIPA0305H1Z7 Govind Enterprises	-	3,09,98,384	-
23	09DMHPK7624A1Z4 G.S. Trading Co.	2,76,29,741	-	-
24	09DWWPS0227J1ZT P.C. Supplier Co.	3,29,32,603	-	-
25	09GXUPS5402R1Z7 Nisha Sales	-	58,38,925	-
26	09HAIPS2009Q1ZY Manish Enterprises	2,93,48,279	18,45,947	-
27	18AALCM8399L1ZD Mantova Enterprises Pvt. Ltd.	-	2,92,13,553	12,62,920
28	18AALCM8855D1Z1 Manchester Enterprises Pvt. Ltd.	-	-	2,31,61,499
29	19ARFPM0150K1ZS Mas Sales Corporation	-	7,79,411	4,02,019



<b>30</b>	21AAKPQ9466A1ZP Basic Traders	1,29,29,410	7,40,828	-
<b>31</b>	21AOGPK6533E2ZB Polymart Traders	12,01,821	1,01,12,709	9,10,416
<b>32</b>	22ADBPT8598E1Z8 Bhagyashree Sales	-	2,41,93,325	14,83,161
<b>33</b>	22BTDPJ4048N1ZM Raipur Sales	-	-	5,63,52,644
<b>34</b>	22BXDPG5417J1ZQ Astha Traders	-	2,22,23,349	2,54,24,219
<b>35</b>	22IVTPS1390K1ZT R.B. Enterprises	-	1,14,94,011	-
<b>36</b>	23ABVPO1550F2ZM Asha Industries	-	8,25,839	-
<b>37</b>	23ADWPT8362K1ZM Simran Trading	-	4,25,66,324	-
<b>38</b>	23AVVPG2313G1ZT Gaurav Corporation	1,54,38,826	-	-
<b>39</b>	23BXDPG5417J1ZO Ashta Traders	-	3,78,001	2,08,04,690
<b>40</b>	23EHFPP8744G1Z2 J M D Trading Co.	-	5,67,21,984	-
<b>41</b>	23HRAPS7815D1ZS P S Corporation	8,00,79,909	2,48,88,221	-
<b>42</b>	24ATUPD1928M1ZB Alfa Enterprises	-	7,46,40,532	5,96,77,586
<b>43</b>	29ABPPZ7252H1ZR Elegant Traders	33,28,474	1,12,73,788	-
<b>44</b>	29BMUPS2847A1ZK Impact Traders	11,75,481	5,19,558	-
<b>45</b>	29BVSPA2131G1ZP Multilayer Traders	-	50,49,890	75,65,390
<b>46</b>	29CMQPP6968Q1ZF A M Traders	59,24,253	15,73,441	12,13,731
<b>47</b>	36BGUPA2323M1Z8 Crystal Traders	1,04,217	38,48,496	1,07,68,285
<b>48</b>	36BPAPA5534D1ZH MAZ Traders	14,78,696	-	-
<b>Total</b>		<b>41,83,79,604</b>	<b>53,40,39,984</b>	<b>28,68,51,945</b>

**E. AS PER GSTR-1M, M/s MONTAGE SALES PVT. LTD., DELHI (07AAMCM9016D1ZG) HAD ISSUED TAX INVOICES TO THE FOLLOWING SUSPICIOUS FIRMS/COMPANIES:**

Sl. No.	GSTIN & Trade Name	Total GST involved on the invoices issued to firms/companies as per GSTR-1M of M/s MSPL, Delhi			
		2019-20	2020-21	2021-22	2022-23
<b>1</b>	06AWRPM0914E1ZM Osis International	-	42,92,282	-	-





2	06BWYPV1916P1ZE Jai Bhawani Traders	-	-	57,51,500	-
3	06FACPK6158L1ZC United International	-	28,19,304	-	-
4	06IQSPS7194P1ZA Ganapati Enterprises	-	1,68,71,751	-	-
5	07AAEPK3770F2ZT Shri Mahaveer Ji Sales Corporation	-	1,55,99,225	1,90,06,221	-
6	07AAGFU2991L1ZL Urbaan Trade Industries	-	7,41,613	-	-
7	07AAIFE1973E1ZI Elfaed Industries	-	5,53,340	-	-
8	07AAIFL7295E1ZO Life Wellness	-	-	1,37,52,119	58,34,478
9	07AAMCA0840R1Z9 Arranger Tradelinks (India) Pvt. Ltd	-	1,85,87,443	82,06,500	-
10	07AAOPG0924D1Z2 Avi Foil Traders	-	-	80,62,131	-
11	07AAUPQ6586B3Z2 Swastik Enterprises	-	-	1,07,13,146	-
13	07ABAFR7758R1Z9 Radical Corporation	-	99,52,070	-	-
14	07ACTPI0807Q1Z2 Surya Enterprises	-	-	89,93,387	-
15	07AEAFS4741N1ZP S.G. Enterprises	-	-	1,51,99,727	-
17	07AFUPJ0552P1ZU Mahalaxmi Enterprises	-	-	3,62,49,177	-
18	07AHGPR4479K1ZO Katyayni Enterprises	-	-	7,68,578	-
19	07AHKPH3924R1ZS Aavesh Enterprises	-	-	1,19,16,424	-
20	07AKLPJ5035D1ZD Blue Star	-	-	2,31,13,403	-
21	07ALGPU1224R2ZK Aggarwal Traders	-	-	1,14,73,605	27,13,552
22	07ALMPU0109M1ZR S S Traders	-	-	3,60,10,534	-
23	07ANCPY3290M1ZD Yadav Enterprises	-	-	1,16,39,415	-
24	07ANUPH4951N1Z8 Mehul Enterprises	-	-	61,45,840	-
25	07ANYPR8387E1ZZ S. V. Enterprises	-	-	3,66,372	-
26	07AOC PK8764K1ZG Kumar Enterprises	-	37,57,206	93,32,732	-



27	07AOKPK9451R2ZZ Jajoria Enterprise	-	-	1,23,42,302	-
28	07ASCPN4947P1Z2 Neelima Enterprises	-	-	43,74,231	-
29	07ASQPR5114G1ZI P.R. Traders	-	-	1,54,38,301	-
30	07ATWPM4771H1ZO Galaxy Impex	-	-	64,10,888	-
31	07AUKPD2924N1ZF Sunil S Traders	-	-	1,27,84,102	-
32	07AUOPK8454G1Z6 Image India	-	-	35,31,389	27,50,418
33	07AXUPV6358F1ZM Sky International	-	-	1,25,17,097	72,40,769
34	07AYCPT3547R2ZL Tyagi Traders	-	-	1,11,81,320	-
35	07AYQPT5265L2ZG ST Traders	-	-	2,28,92,645	-
36	07AZVPR2782C1ZV Das Enterprises	-	-	57,09,483	1,51,72,109
37	07BBVPH7773J1ZT Vishal Enterprises	-	-	40,60,391	-
38	07BDNPS7160Q1ZJ Ajay Trading Co	1,16,19,983	5,28,77,053	-	-
39	07BDPPD1016E1Z2 Renu Enterprises	-	-	65,61,894	-
40	07BDSPK7832A2ZF Ragni Enterprises	-	-	1,28,81,776	-
41	07BETPY0156F2Z1 Kapur Enterprises	-	-	1,18,27,944	71,67,046
42	07BFHPP9940K2ZR Esprit Enterprises	-	3,31,08,151	-	-
43	07BFKPG9015D1ZN Acrosys Tech	-	-	1,47,19,344	44,29,972
44	07BGKPM8680D1Z2 Convergent Alliance	-	1,25,38,740	-	-
45	07BGRPS1887H2ZL Virago Enterprises	-	-	2,00,82,169	-
46	07BIWPR8811F1ZN Azad Trading	3,05,06,946	82,664	-	-
47	07BJOPH4621J1Z2 Hari Sales Corporation	-	-	1,45,78,610	-
48	07BJVPK8809G1ZL Winjet Industries	-	1,50,45,271	-	-
49	07BLVPP6162R1ZV Subrat Trading Company	1,10,86,097	6,34,92,545	-	-
50	07BLZPT9351G1Z5 Tiwari Trading Company	-	-	2,39,99,000	-



51	07BMVPB3838H1ZR Ganpati Enterprises	-	-	1,44,94,966	-
52	07BNOPG2623R1ZH Vikas Trading Company	-	3,08,59,450	-	-
53	07BRDPR1489K1Z9 Raghav Traders	-	-	1,11,87,927	-
54	07BTTPK2984C1ZB Barfani Traders	-	-	1,47,35,743	-
55	07BULPK5077P1ZS Mahalaxmi Fabrics	-	-	67,78,720	-
56	07BUXPR3104A1ZO Rajesh Packaging Materials	6,29,51,792	33,09,225	-	-
57	07BVSPCo480N1Z6 Choudhari Traders	-	-	82,86,337	-
58	07BXQPN0974E1Z5 Pitambar Packaging	-	7,73,62,814	-	-
59	07BYLPBo493C1ZQ Pramod Traders	3,04,55,579	6,22,214	-	-
60	07BYUPA7776E1ZY Maruti Trading Company	-	-	1,46,09,263	-
61	07BYXPK7566D2ZQ Unique Traders	-	-	85,86,167	26,32,471
62	07BZNPJ1724R1ZR Swastik Enterprises	-	-	1,36,48,655	-
63	07CBGPT7205K1ZA Tradezone Enterprises	-	-	72,28,022	19,09,328
64	07CBHPR7202R1ZO Sameer Trading Company	-	3,46,78,667	-	-
65	07CDCPK2241L2ZM H K Enterprises	-	-	4,60,19,601	-
66	07CEXPV6488L1ZO Shayam Impex	-	-	2,05,46,777	35,00,250
67	07CFAPT7827M1ZS Jai Bhawani Traders	-	-	57,64,432	71,82,001
68	07CGJPD1778B1ZM Mehul Enterprises	-	-	1,08,46,624	-
69	07CGLPN7896N3Z4 Niraj Enterprises	-	1,50,44,265	2,55,30,479	-
70	07CICPC2115G1ZY Durga Enterprises	-	-	41,20,463	-
71	07CLMPP0929C1Z3 Satyanarayan Traders	3,04,93,808	5,25,113	-	-
72	07COQPP0478H1ZF Gokul Enterprises	3,04,95,820	-	-	-
73	07CUMPP6915P1ZO Ganapati Enterprises	-	-	79,90,213	-
74	07DDTPK9495L2ZA Kavita Industries	-	2,74,75,626	-	-



75	07DFRPM5804P1ZM A M Enterprises	-	-	1,26,24,442	16,43,715
76	07DFZPG1472M1ZQ Gupta Traders	-	-	42,68,481	-
77	07DHOPP9901H1ZT Dinesh Enterprises	-	-	47,10,410	-
78	07DHRPR6682G1ZI Mahaveer Industries	-	-	73,32,944	-
79	07DIOPP3069P1ZA Sitakant Trading	-	3,21,10,288	-	-
80	07DLXPG8767F1ZA Gita Enterprises	-	-	1,19,26,275	-
81	07DOOPA4777P2Z3 Gupta Enterprises	-	-	1,25,59,759	35,31,534
82	07DOOPG0973R1Z4 Gupta Enterprises	-	-	1,48,71,508	-
83	07DOPPR4508E1ZO Subham Warpers	2,12,40,397	6,41,79,265	-	-
85	07DRBPK8521B2Z3 Kumar Enterprises	-	86,00,836	26,97,452	-
86	07DSUPA3132C1Z2 Universal Traders	-	-	2,06,99,001	33,13,791
87	07DVRPK7541H1Z2 Jagdamba Enterprises	-	86,43,407	-	-
88	07DXHPS1755R1ZJ Singh Enterprises	-	-	87,37,108	-
89	07EFTPR2472K1ZM Rajkishore Trading	3,69,13,534	3,48,28,965	-	-
90	07EFZPS6397G1Z8 Sharma Enterprises	-	-	3,62,825	1,54,937
91	07EHSPP9216E1ZU Pradhan Trading Co	3,04,83,872	-	-	-
92	07EKFPS8144Q1Z7 BSA Industries	-	-	3,49,47,286	-
93	07EUIPP4391D1ZD Shiv Shakti Enterprises	-	-	1,41,98,049	-
94	07EULPS3748N1ZN Rajasthan Udyog	-	-	2,00,27,528	44,40,627
95	07EUXPK1745P1ZM JK Trading Co	-	1,43,02,841	11,89,596	-
96	07EWAPS6954P1ZK Jyoti Traders	-	1,19,21,907	2,94,40,183	-
97	07EWAPS6954P3ZI Soham Marketing	-	-	1,29,15,736	-
98	07EXWPS6748Q1ZU Concept	-	-	2,01,34,230	23,87,161
99	07EYTPR0862L1ZJ Starnx Enterprises	-	-	1,07,21,489	77,44,168



100	07FEZPS1061B1Z8 Surya Enterprises	-	-	1,45,96,126	-
101	07FFZPS9040K3ZA Shree Jee Traders	-	2,72,48,484	51,96,285	-
102	07FIFPK1036L1Z7 KC Laminates	-	1,78,41,950	14,07,991	-
103	07FIQPK9390J1ZB Mahadev Enterprises	-	-	13,18,373	-
104	07FOZPP2803G1ZG Pandit Traders	-	-	59,94,541	-
105	07FRMPR1240D1ZU Pandit Traders	-	-	60,91,655	1,79,18,187
106	07FUMPM7409E1ZC Shine International	-	-	1,48,51,599	-
107	07FUWPS2084H1ZT Ashoka Industry	-	-	67,89,178	-
108	07FXVPM4565H1ZO Vishnu Traders	-	-	2,30,35,903	59,17,962
109	07GPTPP4897E1ZX J P Enterprises	-	-	86,14,517	1,40,66,936
110	07GWEPK9683R1ZA Lalit Enterprises	-	-	1,17,45,161	-
111	07HDEPD4213G1ZY Singh International	-	-	1,41,57,039	-
112	07HDSPK6418J1ZV Krishna Traders	-	-	2,14,71,836	-
113	07HGSPK6058R1Z5 Kailash Enterprises	3,95,63,215	62,27,687	-	-
114	07HINPK9189N1ZZ Seaborne Creations	-	-	1,44,18,124	83,54,109
115	07HJCPD2205L1ZG Shiv International	-	-	13,75,918	28,59,324
116	07HJJPS0550Q1ZG Prasad Enterprises	2,50,26,147	4,23,54,313	-	-
117	07HKJPS1195G1ZO Shree Shyam Trading Company	-	5,31,13,856	-	35,31,055
118	07ICLPK7543H1Z4 Shree Ji Enterprises	-	-	33,39,608	-
119	07IQCPD2541L4ZC Gee Key Sales	-	-	1,03,97,584	-
120	07IUPPK3177P1ZK Rudra Enterprises	-	-	1,85,30,778	1,43,95,810
121	07IVWPK9323M1ZH Ravi Kumar Laminates	65,47,693	3,49,93,922	-	-
122	07IWOPS8094E1ZM Empire Traders	14,67,272	6,46,113	-	-





123	07JECPK2475G1ZD Vikas Traders	-	-	46,55,016	-
124	07JKVPS7810G1ZC K.N. Traders	-	-	1,63,61,521	-
125	07JVRPK7522Q1ZG Shiv Sales	-	-	66,22,196	-
126	07KLOPS9373D1Z8 Phonix Traders	-	4,63,06,258	1,67,91,455	-
127	07KUSPK7859B1ZV Jay Trading Co	-	-	1,52,16,751	-
128	07KXYPK9568J1ZO Satyam Enterprises	-	-	1,48,36,728	-
129	07LEGPK5418H1Z8 Singh Enterprises	-	-	2,05,47,638	65,75,427
130	07LEGPK5425N1ZW Micro Traders	-	-	1,92,97,036	42,83,646
131	07LLYPS5428N1ZO Kumar Trading Company	-	3,96,90,248	20,87,731	-
132	07LVWPS1348M1ZD Shivanju Traders	-	-	20,53,398	-
133	07NDAPS2698L1ZL Singh Traders	-	-	78,70,642	-
134	07OHZPS8032L1ZZ Salasar Enterprises	-	-	1,47,21,951	-
135	07OIBPS3345R1ZA Nitin Trading House	-	-	63,89,569	-
136	07OPNPS8612L1ZS Gupta Enterprises	-	-	96,83,422	33,37,712
137	07OWUPS4414J1ZJ Saraswati Enterprises	-	-	23,61,302	32,77,364
138	08AMFPB9365E1Z2 Ravi Kumar Suppliers	-	1,31,95,299	-	-
139	09AZOPB7727N1ZO Manoj Laminates	-	1,19,10,618	-	-
140	09BTDPM7832B1ZQ Unique Services	-	1,90,91,537	-	-
141	09CECPK3695F1ZA Anurag Sales	-	2,32,60,316	-	-
142	09COXPK7095E1Z4 Singha Enterprises	-	1,02,41,459	-	-
143	18AJUPU0082F1ZR Kamakhya Trading Co	29,78,825	2,08,75,679	-	-
144	18FCMPK4971D1Z9 Khalid Traders	-	95,45,345	2,26,87,118	-
145	23ELVPK9548F1ZG Kumar Traders	-	47,50,588	-	-
146	24DHLPG1949H1Z9 Shri Bala Ji Traders	-	-	15,61,491	-



147	24DWEPM6328E1ZM Aakar Trading Syndicate	1,27,983	87,53,656	20,80,242	-
148	27AHHPT2260P1ZQ D.K. Enterprises	-	9,89,257	47,54,671	-
149	36AAQPZ7304Q1ZL S9 Trading Co	32,83,828	43,08,359	-	-
150	36BHEPT2410B1ZU Surya Enterprises	-	1,36,08,390	1,84,53,862	-
<b>Total</b>		<b>37,52,42,791</b>	<b>102,37,36,875</b>	<b>130,96,98,344</b>	<b>16,82,65,859</b>

**F. AS PER GSTR-1M, MONTAGE FLEXIPACK SALES PVT. LTD., LUCKNOW (09AAMCM9015A1ZJ) HAD ISSUED TAX INVOICES TO THE FOLLOWING SUSPICIOUS FIRMS/COMPANIES:**

Sl. No.	GSTIN & Trade Name	Total GST involved on the invoices issued to firms/companies as per GSTR-1M of M/s MFSPL, Lucknow	
		2019-20	2020-21
1	09AGCPC4247K1ZF Chauhan Traders	-	5,11,69,924
2	09AIAPN1026D1ZT Nayak Trading Company	4,41,02,674	-
3	09AJRPP5579P1ZT Shiva Enterprises	-	5,22,04,861
4	09ANOPN1634L1ZI KC Laminates	4,15,65,402	-
5	09ARMPJ4078Q1ZU Chandan Trading Company	3,02,98,313	2,32,15,057
6	09AVKPN6952D1Z8 Rabindra Laminates	3,62,81,441	-
7	09BDOPP0550N1ZZ Vijay Sales	-	1,65,16,717
8	09BKYPD3812J1ZR Lavanya Trading Co	-	5,65,31,618
9	09BNIPV2084B1ZU S.V. Traders	-	35,97,031
10	09CJBPB4851J1Z8 Tushar Laminates Sales	-	3,53,67,905
11	09COMPA0461D1ZB Vikram Sales	-	4,56,32,848
12	09CVFPR9246F1Z2 Ripu Trading Company	2,79,70,364	3,60,78,602
13	09DDRPG1575H1Z5 Dev Warapers	4,37,71,456	32,059
14	09DHFPD7637M1ZU Naresh Sales	-	4,55,59,739
15	09DLHPR6532R1Z3 Kritika Trading Co	-	5,18,53,937



16	09EAVPB1764H1ZC Sagar Trading Company	4,56,76,582	-
17	09EFZPK0434N1ZN Prashant Trading Company	-	5,53,91,033
18	09ERSPB1888L1ZY Prashanta Laminates	4,04,86,800	-
19	09EXHPP4251A1ZJ Tanya Trading Company	3,55,21,112	81,66,702
20	09FCQPD3880Q1ZM Shivam Enterprises	-	1,82,66,596
21	09HELPK0210L1ZE Navnirman Traders	-	3,86,90,780
22	09HMDPK2928B1Z5 Rohit Enterprises	-	28,65,398
23	09KJKPK2903P1ZH Shravan Packesing	-	1,41,89,479
24	18AJUPU0082F1ZR Kamakhya Trading Co	2,49,36,150	4,49,59,967
25	18FCMPK4971D1Z9 Khalid Traders	-	2,08,95,075
<b>Total</b>		<b>37,06,10,294</b>	<b>62,11,85,327</b>

**G. AS PER GSTR-1M, MONTAGE PRINTPACK SALES PVT. LTD., GWALIOR (23AAMCM9078M1ZP) HAD ISSUED TAX INVOICES TO THE FOLLOWING SUSPICIOUS FIRMS/COMPANIES:**

Sl. No.	Consignee Name & GSTIN	Total GST involved on the invoices issued to firms/companies as per GSTR-1M of M/s MPSPL, Gwalior			
		2019-20	2020-21	2021-22	2022-23
1	07BDNPS7160Q1ZJ Ajay Trading Co	-	2,95,627	-	-
2	18AJUPU0082F1ZR Kamakhya Trading Co	-	20,88,619	-	-
3	22APSPC9712N1ZI Choudhary Sales	2,53,40,456	10,24,357	-	-
4	22DGAPS4834P1ZZ Dilip Enterprises	25,20,367	4,12,16,731	2,34,29,842	-
5	23AHHPT2260P1ZY D K Enterprises	60,77,615	69,66,958	37,79,711	-
6	23AMWPM1054A1ZC Om Sai Trading Company	-	-	1,10,65,651	-
7	23APYPT1275M1Z1 Tomar Sales	-	-	2,04,54,224	1,54,18,083
8	23BHFPH9745E1ZE HR Enterprise	-	-	1,73,38,035	-
9	23BPJPS8789B1ZE Kansana Enterprises	3,10,55,939	-	-	-



<b>10</b>	23BPJPS8789B2ZD Dharmveer Sales	52,70,159	5,39,02,035	1,05,45,567	6,46,668
<b>11</b>	23ELVPK9548F1ZG Kumar Traders	-	2,68,60,268	73,32,766	-
<b>12</b>	23FLVPR3392P1ZX Rawat Trading Company	-	-	2,04,05,924	22,85,001
<b>13</b>	23GQNPS5195F1Z9 Ahmana Traders	3,26,75,207	-	-	-
<b>14</b>	24DWEPM6328E1ZM Aakar Trading Syndicate	1,48,055	59,22,781	-	-
<b>15</b>	27AHHPT2260P1ZQ D.K. Enterprises	20,00,049	8,73,018	4,10,034	-
<b>16</b>	36BNVPK3975K1Z2 Mask Enterprise	-	42,17,763	-	-
<b>Total</b>		<b>10,50,87,847</b>	<b>14,33,68,156</b>	<b>11,47,61,755</b>	<b>1,83,49,751</b>

**4.3** Whereas, the registered principal place of business of the bogus firms/companies identified from the GSTR-1M of M/s MEPL and its depots as detailed in **para 4** were visited by the officers of DGGI/respective Commissionerate under Authorization for Search/Inspection and the outcome of the Search/Inspections is summarized in column (3) in table given hereunder:

And whereas, summonses were issued at the registered principal place of business, and at the residential addresses of the Proprietor/Partners/Directors of the firms/companies. The Summonses were sent through speed post and forwarded on registered e-mail also. However, except few no one appeared and most of the summons were returned undelivered. The summons which was returned undelivered is also summarized in column (4) in table given hereunder:

**A. Firms to whom tax invoices were issued by M/s Montage Enterprises Pvt Ltd., Jammu, Haridwar, Noida, & Malanpur**

<b>Sl. No.</b>	<b>Consignee GSTIN, Name &amp; Address</b>	<b>Outcome of Search/Inspection</b>	<b>Outcome of Summons issued</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
<b>1</b>	01BIKPC6617E1ZS Globe Enterprises Kartholi, Dasal, Bari Brahmana, Samba, Jammu and Kashmir, 181133	Mr. Gushu Ram owner of the premise informed that he never rented out his premise to M/s Globe Enterprise or Mr. Ramesh Chander <b>(RUD-17)</b>	Mr. Ramesh Chander appeared, and statement recorded <b>(RUD-285)</b>
<b>2</b>	07AAHCB5448H1ZK BPSR Industries Pvt. Ltd. Shop No.-11, Plot No.-2, Pocket-6 Malik Buldicon Plaza, Sector-12, Dwarka, Delhi, 110078	Mr. Sudheer alias Mr. Surendra (9871762805) owner of the said premise informed that no firm in the name of M/s BPSR Industries Pvt. Ltd., ever operated from his shop <b>(RUD-18A)</b>	Summons was returned undelivered with remark "No such Firm & Ankit Pate Par Nahi Rahate Hai" <b>(RUD-18B)</b>
<b>3</b>	07AAHCC6179Q1ZU Catania Enterprises Pvt. Ltd. A-10/5, Ground Floor, Jhilmil	Mr. Narendra Singh (9910109239) owner of the said premise informed that they never had given their premise on rent to	Summons was returned undelivered with remark "No such Firm" <b>(RUD-19B)</b>



	Industrial Area, Near Tata Motors, Shahdara, Delhi-110095	M/s Catania Enterprises Pvt. Ltd. <b>(RUD-19A)</b>	
4	07AAHCG0818Q2Z7 Gwalior Enterprises Pvt. Ltd. Space No.-216, Plot No.-19, Radha Chamber, G-Block Community Centre, Vikas Puri, Delhi-110018	Shri Naveen Kumar (931329961), owner of the said premise informed that he never rented out the space on rent to M/s Gwalior Enterprises Pvt. Ltd. <b>(RUD-20A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-20B)</b>
5	07AAHCG0827H1ZQ Ghaziabad Enterprises Pvt. Ltd. 302, 3 <sup>rd</sup> Floor, Pankaj Tower, Commercial Centre, Vikas Puri, Delhi, 110018	Mr. Arun Gupta (9810061857) owner of the premises informed that he never heard about M/s Ghaziabad Enterprises Pvt. Ltd., and since October 2020 he operates his own law firm from the said premise <b>(RUD-21A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-21B)</b>
6	07AALCM8399L1ZG Mantova Enterprises Pvt. Ltd. UG-17, Tower No. 4, Vishwa Deep, District Centre, Janak Puri, Delhi-110058	Shri Jai Kishan Singh informed that around two years ago there was a sign board with such name was affixed on the adjoining shop, but the shop was opened only once or twice a month and no business activity was ever noticed <b>(RUD-22A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-22B)</b>
7	07AATFG8021G1Z8 Global Trading Co Shop In, H. No.-150, Badami Business Centre, Kilokari, Delhi, 110014	The shops owner in the Badami Business Center informed that no address as H.No. -150, Badami Business Centre, Kilokari exist there and there are only 15 shops. <b>(RUD-23A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-23B)</b>
8	07ADGPT2590M2ZX Proview Traders 27/4, Ground Floor, Plot No.-27, Main G.T Road, Dilshad Garden Industrial Area, Delhi, 110095	The locals informed that no firm in the name of M/s Proview Traders ever operated from the said premise and in nearby locality <b>(RUD-24)</b>	Statement of Mr. Vishal Tripathy, proprietor of M/s Proview Traders was recorded <b>(RUD-283)</b>
9	07ADNPB7822K1ZC P B Associates 1/6485, East Rohtash Nagar, Shahdara, Delhi, 110032	The firm exists at the said address. Shri Pramod Bansal tendered his statement and confirmed that no business activity was taken and only invoices were received and issued <b>(RUD-25)</b>	Statement of Pramod Bansal proprietor of M/s P B Associates was recorded <b>(RUD-284)</b>
10	07AILPC7741F1ZB Gravity Enterprises 1347/B-1, Upper Ground Floor, Gali No. 13, Govindpuri, Kalkaji, Delhi, 110019	Shri Rahul Tripathi, owner of the premise informed that no such firm ever exists at the said premise <b>(RUD-26A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-26B)</b>
11	07AMRPJ1732H1ZZ Nirbhay Trading Co. H. No.-413/4, Ground Floor, Gazipur Near School Lane, Gazipur, Delhi, 110092	The address is incomplete/incorrect, and the firm is not traceable in the nearby locality <b>(RUD-27A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-27B)</b>
12	07APVPC5712R1Z7 Genius Enterprises D-323A, Balaji Complex, Gali No.-11, Laxmi Nagar, Delhi, 110092	The shopkeepers of other shop in the Balaji Complex informed that no such firm exists in the said premise <b>(RUD-28A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-28B)</b>
13	07AQOPH9721P1Z2 Arya Trading Shop No. 33, Andrews Ganj, Delhi, 110049	The sweet shop adjacent to the shop no. 33, informed that no such firm exists at the said premise <b>(RUD-29A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-29B)</b>





14	07ASCPL1721F1Z7 Sanjay Trading Co H.No.-117, Ground Floor, Block-C, Gali No-2, Nangali Vihar Extn, Najafgarh, Delhi, 110043	The address is incomplete/incorrect, and the firm was un-traceable in the nearby locality <b>(RUD-30A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-30B)</b>
15	07AWUPA7355A2ZJ M.R. Enterprises Plot No. 5-1/133, C-Block, Kh-40/23, Gali No. 5, Bir Bazar Road, Baprola Vihar, Nangloi, Delhi, 110043	Shri Daya Shakar owner of the premises informed that around two years ago a person had taken one of the shops located at Ground Floor and placed a sign board with such name, however no business activity was ever noticed <b>(RUD-31A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-31B)</b>
16	07AXHPK0562F1ZO Gupta Enterprises B-7, Ground Floor, Dharam Colony Taneja Complex, Khasra No 33/20, 21/1, Nangloi, Delhi, 110041	The locals informed that no such firm ever existed at the said premises or in nearby locality <b>(RUD-32A)</b>	Summons was returned undelivered with remark "Puchash Karne par Firm ka Pata Nahi Chala" <b>(RUD-32B)</b>
17	07AZCPN6735E1ZD Nafeesh Trading Co. H. No.-150, Badami Business Centre, Kilokari, Delhi, 110014	The shops owner in the Badami Business Center informed that no address as H.No. -150, Badami Business Centre, Kilokari exist there and there are only 15 shops. <b>(RUD-33A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-33B)</b>
18	07BDIPJ1111P1ZK Sun Trading Company 111 Old 7L New No 48, Ground Floor, Kh No 22/13 Surat Singh Enclave, Block-Y, Adarsh Enclave Prem Nagar, New Delhi-110041	Sign board at one premise of M/s Sun Trading Company was placed but the same was closed. Mr. Arvind Giri from the nearby shop informed that he is running his shops since last 9 years, but no business activity was ever noticed from the said premise <b>(RUD-34A)</b>	Statement dated 24.08.2023 of Shri Manish Kumar Jha Prop. M/s Sun Trading Company <b>(RUD-288)</b>
19	07BDSPK7832A1ZG Ridhi Traders Plot No. 221, Kh No. 57/6/2, Ground Floor, Gram Sabha Lal Dora Village, Pralhadpur Bangar, Delhi, 110042	The address is incomplete/incorrect, and the firm was un-traceable in the nearby locality <b>(RUD-35A)</b>	Summons was returned undelivered with remark "Kh. No. se Pata Nahi Chala" <b>(RUD-35B)</b>
20	07BFHPP9940K1ZS Unique Traders Plot No.-2, Kh. No. 42/2-P No.-290, Village Nangloi, Delhi-110041	Shri Rajbal owner of the premises informed that he never rented any of the rooms built on the said plot no P-290 to M/s Unique Traders for any purpose <b>(RUD-36A)</b>	Summons was returned undelivered with remark "Insufficient Address" <b>(RUD-36B)</b>
21	07BGRPS1887H1ZM Mayo Enterprises Shop at Plot No.-48, Ground Floor, Near Radha Krishan Dharam Kata, Gurudwara Road Gali No.-13 Siraspur, Delhi-110042	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-37A)</b>	Summons was returned undelivered with remark "Kh. No. se Pata Nahi Chala" <b>(RUD-37B)</b>
22	07BJRPN7668C1ZN P.C. Supplier Co. Unit-206, Second Floor, Plot No-3, Dwarka Sec-12, Pocket-6, New Delhi, 110075	The locals informed that no firm in the name of M/s P.C. Supplier Co. ever operated from the said building <b>(RUD-38A)</b>	Summons was returned undelivered with remark "Insufficient Address" <b>(RUD-38B)</b>
23	07BLFPJ4916H1Z4 D K Trading Company G/F, New 96 Kh No 21/13/2, Laxmi	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-39A)</b>	Summons was returned undelivered with



	Vihar, Prem Nagar Ph 3, Delhi, 110086		remark "Incomplete Address" <b>(RUD-39B)</b>
<b>24</b>	07BNJPR5077B1ZU Rai Enterprises G/F, Taneja Complex, Pvt No.-B-7, B-8, Kh No.-33/20, 21/1, Taneja Complex, Dharam Colony, Nangloi, Delhi, 110041	The locals informed that no such firm ever existed at the said premises or in nearby locality <b>(RUD-40A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-40B)</b>
<b>25</b>	07BPNPN0572H1ZO R.N. Trading Co H. No.-10, Harphool Vihar, Baprola, Nangloi, Delhi, 110041	The locals informed that there is block system in the said locality and every address is having block no. A, B, C .... etc. but no A-1 block. Further, it was gathered that without proper address no address can be located <b>(RUD-41)</b>	Statement dated 24.04.2023 of Shri Rajender Singh Negi Prop. M/s R.N. Trading <b>(RUD-286)</b>
<b>26</b>	07BRCPJ0056P1ZN Om Trading Company A-35, Ground Floor, Jhilmil Industrial Area, Jhilmil, Delhi, 110095	Shri Jagtar Singh (9810326332) owner of the premises informed that before COVID-19, M/s Om Trading Company was functioning for around 3-4 months and left the premise in March 2020. However, no business activity noticed <b>(RUD-42A)</b>	Summons was returned undelivered with remark "LEFT" <b>(RUD-42B)</b>
<b>27</b>	07BSTPS8497K2ZB Singhania Enterprises C-2/39, New Kondli, Mayur Vihar Phase-III, Delhi, 110096	Ms. Shobha owner of the premises informed that she never heard the name of such firm and had never given the ground floor shops on rent to any such firm <b>(RUD-43A)</b>	Summons was returned undelivered with remark "No such Firm/Person" <b>(RUD-43B)</b>
<b>28</b>	07BUTPS6855F1ZT Avtar Trading Company Plot No.-B-1/133, C-Block Kh. No. 40/23, Gali No. 5, Baprola Vihar, Bir Bazar Road Dass Garden, Delhi, 110043	Premises exist but owner informed that they had not given their shop to any such person or firm <b>(RUD-44A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-44B)</b>
<b>29</b>	07BUXPP4783K1ZI Pal Trading Co. LG8 D-211/104, Munirka, New Delhi-110021	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-45)</b>	Statement dated 03.02.2022 of Shri Baburam Pal Prop. M/s Pal Trading Co. <b>(RUD-290)</b>
<b>30</b>	07BXAPA6529A1Z3 Aripha Trading Co. H. No. 128, Ground Floor, B/1, Shop No.4, Kilokari, Delhi-110014	One shop namely Mehak Hala Meat is existing at the said address. The owner of the shop informs that no such firm exists at the said premise <b>(RUD-46A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-46B)</b>
<b>31</b>	07BYPPB4545K1Z4 Adheera Traders Plot No. 23-G, Ground Floor, Shop No. 10/1, Dharam Colony, Nangloi, Delhi, 110041	Mr. Suresh Dalal owner of M/s Shri Ram Proprieties informed that he had never seen any firm in the name of M/s Adheera Traders in any shop build on both sides of Dharam Colony <b>(RUD-47A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-47B)</b>
<b>32</b>	07CAUPR4187F1Zo Alston Traders Front Portion Ground Floor, Kh. No. 122, Savita Vihar Radha Vihar Ph-2, Gali No.-2, Mukandpur, Delhi, 110084	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-48A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-48B)</b>



33	07CINPP9472Q1ZZ Harish Traders Unit-No. 305, 3 <sup>rd</sup> Floor, Plot No. 4, Sector-G, Mamrams Premium Tower, Kondli Gharoli, Delhi, 110096	Shri Sandeep (8750055290) Security Supervisor showed his unawareness however he informed that no person in name of Shri Harish Prasad had ever taken the said premises on rent <b>(RUD-49A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-49B)</b>
34	07CJUPM2255G1ZV Vicky Trading Co 26-D, Ground Floor, Block-D, Pvt. Shop No. 8, Pandav Nagar, Delhi, 110092	Shri Santosh owner of M/s Shree Glass and Aluminium Fabrication informed that the shop was taken by him on rent since last 3-4 years and no such firm exists at the said premise <b>(RUD-50A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-50B)</b>
35	07CLBPM0865R2ZI Maurya Enterprises Unit No.-305, 3 <sup>rd</sup> Floor, Plot No. 4, Sector-G, Kondili Garoli, Delhi, 110096	Shri Sandeep (8750055290) Security Supervisor shows his unawareness however he informed that no person in name of Shri Sandeep Maurya had ever taken the said premises on rent <b>(RUD-51A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-51B)</b>
36	07DBFPK8046H1ZH Ram Enterprises C-2/39, Ground Floor, New Kondli, Mayur Vihar Phase-3, Delhi, 110096	Mr. Sushil Tyagi (9911431032) owner of the premises informed that he never rented his premise to M/s Ram Enterprises or Mr. Manoj Kumar <b>(RUD-52A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-52B)</b>
37	07DBLPK9034D2ZK Gyan Traders 302, Pankaj Tower, Vikas Puri, Delhi, 110018	Mr. Arun Gupta (9810061857) owner of the premises informed that he rented his premise to Shri Ankit Kumar Gautam in July 2017 to October 2019 and thereafter the premise was vacant upto October 2020 and after that he rented his premise to Mr. Narayan Kamat <b>(RUD-53A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-53B)</b>
38	07DRXPK8539K1ZP Golf Traders Shop No. 33, Andrews Ganj, Delhi, 110049	The sweet shop adjacent to the shop no. 33, informed that no such firms exist at the said premise <b>(RUD-54A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-54B)</b>
39	07EATPK4367M1ZT M K Enterprises B-135, Mohan Garden, Hastal Road, Uttam Nagar, Delhi, 110059	The premises was a residential premise and caretaker Mr. Pintu informed that they never let out the premise to any such firm <b>(RUD-55A)</b>	Summons was returned undelivered with remark "Insufficient Address" <b>(RUD-55B)</b>
40	07EFEPK0237Q1Z5 Kumar Enterprises Shop. No. One, Ground Floor, Rani Garden, Shastri Nagar, Delhi, 110031	The address is incomplete/ incorrect, and no such firm could be located in nearby area <b>(RUD-56A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-56B)</b>
41	07EZRPM5505G1Z1 Mau Traders 1402 G1, Gali No.13, Govind Puri, Delhi, 110019	Mr. Pankaj Bhagi (9910322262) owner of the premises informed that he neither rented out his premises to M/s Mau Traders nor to Mr. Mohasin <b>(RUD-57A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-57B)</b>
42	07FERPS7038C1Z1 A S Sales Kh No.-188, Ground Floor, Khatoni No.-26, Dallu Pura, Delhi, 110096	The address is incomplete/ incorrect, and no such firm could be located in nearby area <b>(RUD-58A)</b>	Summons was returned undelivered with remark "Address Left without instructions" <b>(RUD-58B)</b>
43	07FUHPS8719A2ZB Iconic International	The address is incomplete/ incorrect, and no such firm could be located in nearby area <b>(RUD-59A)</b>	Summons was returned undelivered with



	1425/X, Janta Gali, Gandhi Nagar, Delhi, 110031		remark "Insufficient Address" <b>(RUD-59B)</b>
44	07GLDPS5476Q1Zo S.S. Trading Co. H. No.-2, Ambedkar Palace, A-1 Baprola Vihar, Nangloi, Delhi, 110041	The locals informed that there is block system in the said locality and every address is having block no. A, B, C ... etc. but no A-1 block. Further, it was gathered that without proper address no address can be located <b>(RUD-60)</b>	Statement dated 05.04.2023 of Shri Prabhjeet Singh Prop. M/s S.S. Trading Co. <b>(RUD-287)</b>
45	07HWVPS6195C1ZM Suraj Enterprises H. No.-10, Harphool Vihar, Baprola, Nangloi, Delhi, 110041	The locals informed that there is block system in the said locality and every address is having block no. A, B, C ... etc. but no A-1 block. Further, it was gathered that without proper address no address can be located <b>(RUD-61A)</b>	Summons was returned undelivered with remark "Kafi Puchash par Pata Nahi Chala" <b>(RUD-61B)</b>
46	07IKIPS8885M3ZQ G.S. Trading Unit 2016, 2 <sup>nd</sup> Floor, Plot No-3, Sector-12, Pocket-6, Dwarka, Delhi, 110075	The shops only had numbering upto 223 and no shop with number 2016. Further, locals informed that no firm in the name of M/s G.S. Trading ever operated from the said building <b>(RUD-62A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-62B)</b>
47	08AAKPQ9466A1ZD Basic Traders Rajasthan 801, 8 <sup>th</sup> Floor, K J City Tower, Ashok Marg, C-Scheme, Jaipur, 302001	No such firm was found working at the time of visit <b>(RUD-63)</b>	Statement of Mo. Shadab Quadri was recorded <b>(RUD-295)</b>
48	08AJVPA9330R1ZD Zodiac Traders Plot No. 2774, Ground Floor, Road No 15 Vki, Jaipur, 302013	The address is incomplete/ incorrect, and no such firm could be located in nearby area <b>(RUD-64)</b>	
49	08AOGPK6533E2ZZ Imra Sales Rajasthan Office No.-701 E-2, 7 <sup>th</sup> Floor, KJ City Tower, Ashok Marg, C-Scheme, Jaipur, 302005	Mr. Ajay Jain F/o Mr. Mohit Jain (owner of premise) informed that they had rented the said premise to M/s Imra Sales Rajasthan, which was vacated in December 2020 <b>(RUD-65)</b>	
50	09AAHCB5448H1ZG BPSR Industries Pvt. Ltd. Shop No-91, Plot No CP-1, Jeewan Plaza, Vram Khand, Gomti Nagar, Lucknow, U.P., 226010	No such company existed at the said address and local informed that they never heard about M/s BPSR Industries Pvt. Ltd., and Mr. Bhanu Pratap Singh <b>(RUD-66A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-66B)</b>
51	09AAHCG0818Q1Z4 Gwalior Enterprises Pvt. Ltd. 19B/101, Vrindavan Yojna, RBL Road, Lucknow, U.P., 226010	Mr. Surendra Singh (7985090343) owner of the premises informed that the said house was constructed in May 2018 and since then he never rented out his premises to M/s Gwalior Enterprises Pvt. Ltd. <b>(RUD-67A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-67B)</b>
52	09AAHCG0827H1ZM Ghaziabad Enterprises Pvt. Ltd. 404, Trinity Harmony Apartment, Wazir Hasan Road, Dalibagh, Lucknow, U.P., 266001	Discrete verification was made and it has been gathered that no such firm ever existed at the said premises or in the nearby locality. Further, the SCN was issued for cancellation but no reply was received. <b>(RUD-68A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-68B)</b>
53	09AALCM8399LiZC Mantova Enterprises Pvt. Ltd. Plot No-8, Gata No.-237, Village Mubarakpur, Lucknow, 226021	The address is insufficient, and no such firm could be located in the nearby area <b>(RUD-69A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-69B)</b>





54	09AILPC7741F2Z6 M K Trading Co. Kamla Pur, Sitapur, U.P., 261302	The address is incomplete/ incorrect, and no such firm could be located in nearby area <b>(RUD-70A)</b>	Summons was returned undelivered with remark "Insufficient Address" <b>(RUD-70B)</b>
55	09AOZPY6635A1Z6 M.K. Trading Co. S-178, Lekhraj Khajana, Faizabad Road, Lucknow, U.P., 226016	Mr. Arun Garg (9415072567) owner of the said premises informed that he never rented the said premise to M/s M.K. Trading Co. or Mr. Gulveer Yadav <b>(RUD-71A)</b>	Summons was returned undelivered with remark "Insufficient Address" <b>(RUD-71B)</b>
56	09BFTPT4792K1Z8 Tripathi Enterprises Nandgaon Road, Samken Colony Ke Samne, Kosi Kalan, Chhata, Mathura, U.P., 281403	The address is insufficient/incorrect, and the firm was not traceable. The local postman confirmed that no such firm existed at the given address <b>(RUD-72A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-72B)</b>
57	09BPTPB6759L2ZZ S K Trading Company Shop No.-105, Palika Bazar, Kapoorthala, Aliganj, Lucknow, U.P., 226024	Shri Shanu (8708938449) owner of the said premises informed that during the period July 2017 to October 2018 they had rented the premises to Shri Shubhash Kumar Vajpai but he is not aware about M/s S K Trading Company and its working <b>(RUD-73A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-73B)</b>
58	09BSPPG9767A1ZA Rajeev Trading Co. SS-255, Sector-G, LDA Colony Road, Lucknow, U.P., 226012	Mr. Basant Kumar Pandey owner of the premise informed that the premise is a residential premise and no business activity ever took place from the said premise and no such firm ever existed at the said premise <b>(RUD-74A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-74B)</b>
59	09BUTPS6855F1ZP Avtar Trading Co. Plot No. 8-A, Kamlabad Badauli, Lucknow, U.P., 226021	Mr. Pradeep Kumar Pandey (9335927537), informed that he was not aware about M/s Avtar Trading Co. or Mr. Avtar Singh and never rented the said premise to M/s Avtar Trading Co. <b>(RUD-75A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-75B)</b>
60	09BXNPA3450K1ZB S.A. Enterprises E 2/8, Palika Bazar, Sector-C, Kapoorthala, Aliganj, Lucknow, U.P., 226024	Shri Shanu (8708938449) owner of the said residential premises informed that they never rented out the said premises to M/s S.A. Enterprises or Mr. Shakil Ahmad <b>(RUD-76A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-76B)</b>
61	09CBIPA0305H1Z7 Govind Enterprises N.H. 2, 1 <sup>st</sup> Floor, In front of Anaj Mandi Gate No. 1, Kosi Kalan, Mathura, U.P., 281403	The address is insufficient/incorrect, and the firm was not traceable. The local postman confirmed that no such firm existed at the given address <b>(RUD-77A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-77B)</b>
62	09DJQPK5086N1Z6 K.M. Trading Co. Infront of Transformer, Nabiganj, Nawabganj, Barabanki, U.P., 225305	The address is insufficient, and no such firm could be located in the nearby area <b>(RUD-78A)</b>	Summons was returned undelivered with remark "लिखित पते पर पता नहीं चला" <b>(RUD-78B)</b>
63	09DMHPK7624A1Z4 G.S. Trading Co. Mallahi Tola, Near Jal Sansthan, Thakurganj, U.P., 226016	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-79A)</b>	Summons was returned undelivered with remark "Insufficient Address" <b>(RUD-79B)</b>





64	09DWWPS0227J1ZT P.C. Supplier Co. 159, Sahara Shopping Center, Faizabad Road, Indira Nagar Lucknow, U.P., 226016	One company M/s Cawnk Pharmacia Pvt. Ltd., was operating from the said premise since January 2018 and no such firm ever existed at the said premise <b>(RUD-80A)</b>	Summons was returned undelivered with remark “Insufficient Address” <b>(RUD-80B)</b>
65	09ETKPS6789F1ZO Surya Trading Company Radha Krishna Pandey, Atariya, Sidhauri, Sitapur, U.P., 261303	The address is insufficient/incorrect, and the firm was not traceable. The local postman confirmed that no such firm existed at the given address <b>(RUD-81A)</b>	Summons was returned undelivered with remark “No such Firm” <b>(RUD-81B)</b>
66	09GUGPS2927N1ZR R S Enterprises Khasra No.-54, Navikot Nandana, Sitapur Road, Bakshi Ka Talab, Lucknow, U.P., 227202	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-82A)</b>	Summons was returned undelivered with remark “तलाश करने पर पता नहीं चला” <b>(RUD-82B)</b>
67	09GXUPS5402R1Z7 Nisha Sales H. No. 554, Rajeev Nagar, Mahaviranpura, Jhansi Khas, Jhansi, U.P., 284003	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-83A)</b>	Summons was returned undelivered with remark “No such Firm” <b>(RUD-83B)</b>
68	09HAIPS2009Q1ZY Manish Enterprises Near 132 KVA Bijli Ghar, Nandgaon Road, Kosi Kalan, Chhata, Mathura, U.P., 281403	The address is insufficient/incorrect, and the firm was not traceable. The local postman confirmed that no such firm existed at the given address <b>(RUD-84A)</b>	Summons was returned undelivered with remark “No such Firm” <b>(RUD-84B)</b>
69	18AALCM8399L1ZD Mantova Enterprises Pvt. Ltd. Hajo Road, Amingaon, Guwahati, Kamrup, Assam, 781031	The locals/security personnel informed that no firm in the name of M/s Mantova Enterprises Pvt. Ltd., ever operated from the said premise or in the nearby locality <b>(RUD-85)</b>	Statement dated 26.06.2021 & 29.06.2021 of Shri Hansbir Betala managing M/s Manchester Enterprises Pvt. Ltd. <b>(RUD-294)</b>
70	18AALCM8855D1Z1 Manchester Enterprises Pvt. Ltd. 300Sq, Orchid Garden, Khanamukh Jalukbari Guwahati, Assam, 781014	The locals/security personnel informed that no firm in the name of M/s Manchester Enterprises Pvt. Ltd., ever operated from the said premise or in nearby locality <b>(RUD-86)</b>	
71	19ARFPM0150K1ZS Mas Sales Corporation 23, Ground Floor, Sir Syed Ahmed Road, Kolkata, W.B., 700014	SCNs were issued to clarify the reason for application of cancellation, but no reply was submitted by the party, hence, GST registration was cancelled <b>(RUD-87)</b>	
72	20AAGFI6942P1Z2 Impex Global 194, Getalatu, Opposite BSNL Training Center, Vikash, Sadar, Ranchi, Jharkhand, 835217	SCNs were issued to file returns not filed for a continuous period of 6 months, but no reply was submitted by the party, hence, GST registration was cancelled <b>(RUD-88)</b>	
73	21AAKPQ9466A1ZP Basic Traders Plot No. 311F, CDA Sector-10, Market Nagar, Cuttack, Odisha, 753014	During Statement of Mo. Shadab Quadri, he admitted that M/s Basic Traders Rajasthan (08AAKPQ9466A1Z) & M/s Basic Traders (21AAKPQ9466A1ZP) are registered on his PAN, and were indulged in bogus transaction with M/s MEPL <b>(RUD-295)</b>	
74	21AOGPK6533E2ZB Polymart Traders Plot No. 2335/4061/5323, Jagatpur, Cuttack, Orissa, 754021	During Statement of Mo. Ali Akram Khan, he admitted that the firm was registered on his PAN and was indulged in bogus transaction with M/s MEPL <b>(RUD-296)</b>	



75	22ADBPT8598E1Z8 Bhagyashree Sales Shop No.-6 Manglam Mall, Near Agrasen Chowk, Samta Colony, Raipur, Chhattisgarh, 492001	Mr. Manoranjan Pandey owner of the said premise informed that he was not aware about M/s Bhagyashree Sales or Mr. Anil Thakre and never rented the said premise to M/s Bhagyashree Sales <b>(RUD-89A)</b>	Summons was returned undelivered with remark "Not Known" <b>(RUD-89B)</b>
76	22BTDPJ4048N1ZM Raipur Sales G/10, Wing-III, Capital Palace, Kavita Nagar, Raipur, Chhattisgarh, 492001	The premise was a 3BHK flat and lying vacant from last many years. Mr. Fahim Khan caretaker of the premise informed that M/s Raipur Sales never exists at the said premise <b>(RUD-90A)</b>	Summons was returned undelivered with remark "Not Known" <b>(RUD-90B)</b>
77	22BXDPG5417J1ZQ Astha Traders Rajesh Complex, Block No-9, Parking No-6, Transport Nagar, Ravatbhata, Raipur, Chhattisgarh, 492003	The address is incomplete/incorrect, and the firm was not traceable <b>(RUD-91A)</b>	Summons was returned undelivered with remark "Not Known" <b>(RUD-91B)</b>
78	22IVTPS1390K1ZT R.B. Enterprises Shop No-6, Manglam Mall, Near Agrasen Chowk, Samta Colony, Raipur, Chhattisgarh, 492001	Mr. Manoranjan Pandey owner of the said premise informed that he was not aware about M/s R.B. Enterprises or Mr. Ram Bahadur Singh and never rented the said premise to M/s R.B. Enterprises <b>(RUD-92A)</b>	Summons was returned undelivered with remark "Not Known" <b>(RUD-92B)</b>
79	23ABVPO1550F2ZM Asha Industries 79, Iqtadar Manzil, Opp Moti Masjid, Bhopal, M.P., 462001	SCNs was issued to file returns not filed for a continuous period of 6 months, but no reply was submitted by the party, hence, GST registration was cancelled <b>(RUD-93)</b>	
80	23ADWPT8362K1ZM Simran Trading A/7, Shankar Puri, Govardhan Colony Bhind Road, Gole Ka Mandir, Gwalior, M.P., 474005	Order was issued by MP state GST that the taxpayer had availed ITC without receipt of goods. GSTIN was cancelled and no reply was received <b>(RUD-94A)</b>	Summons was returned undelivered with remark "Insufficient Address" <b>(RUD-94B)</b>
81	23AVVPG2313G1ZT Gaurav Corporation I4, Aditya Puram, Airport Road, Gwalior, M.P., 474002	SCNs was issued to clarify the Parameters mentioned in Notification No.03/2018 dated 23.01.2018, but no reply was submitted by the party, hence, GST registration was cancelled <b>(RUD-95)</b>	
82	23BXDPG5417J1ZO Ashta Traders Jayendraganj, F-27, Sanjay Complex, Lashkar, Gwalior, M.P., 474001	The registration was cancelled on the application of taxpayer. However, Summons was issued to the tax payer and its proprietor but returned undelivered with remark "Insufficient Address" <b>(RUD-96)</b>	
83	23EHFPP8744G1Z2 J M D Trading Co Shope No.-2, Gram Mohala, Bypass Road, Bhopal, M.P., 462023	The GSTIN of the firm was cancelled <i>suo- moto</i> being registration has been obtained by means of fraud, willful misstatement or suppression of facts <b>(RUD-97A)</b>	Summons was returned undelivered with remark "No Remarks" <b>(RUD-97B)</b>
84	23HRAPS7815D1ZS P S Corporation H. No. 118, Barkhedi, Aish Bagh Road, Bhopal, M.P., 462008	The GSTIN of the firm was cancelled <i>suo- moto</i> being the taxpayer has failed to file six monthly returns. No reply was received hence, Order for cancellation of GSTIN was issued <b>(RUD-98A)</b>	Summons was returned undelivered with remark "Insufficient Address" <b>(RUD-98B)</b>
85	24ATUPD1928M1ZB Alfa Enterprises Shop 2, 1 <sup>st</sup> Floor, Opp. Sarni Kamdar Society, Nr. N.K. School, Jivraj Park, Ahmedabad, Gujarat, 380051	The GSTIN of the firm was cancelled being not filed six continuous monthly returns <b>(RUD-99A)</b>	Summons was returned undelivered with remark "Not Remarks" <b>(RUD-99B)</b>



86	24DKHPM5514D1ZF S M Traders Godown No. 9, S.K. Tiles Compound, Sarkhej Sanand Road, Sarkhej, Ahmedabad, Gujarat, 382210	The GST registration of the firm was cancelled as per direction issued by the DC(AE), Ahmedabad North vide letter F.No. GEXCOM/AE/FU/1249/2022/2199 dated 22.09.2022 <b>(RUD-100A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-100B)</b>
87	29ABPPZ7252H1ZR Elegant Traders Situating at 1 <sup>st</sup> Main 120, Padmeshwari Nagar Near Kamadhenu Devi Temple, Kittaganur Virgo Nagar, Bengaluru Urban, Karnataka, 560049	The GSTIN of the firm was cancelled <i>suo-moto</i> being the taxpayer has failed to file six monthly returns. No reply was received hence, Order for cancellation of GSTIN was issued <b>(RUD-101A)</b>	Summons was returned undelivered with remark "No such Firm/Person" <b>(RUD-101B)</b>
88	29BMUPS2847A1ZK Impact Traders No. 27, G/F, Gundappa Reddy Layout, C N Halli R Nagar Post, Bengaluru Urban, Karnataka, 560032	SCN is already issued to these two firms being indulged in availment and passing on of irregular ITC <b>(RUD-102)</b>	
89	29BVSPA2131G1ZP Multilayer Traders No. 53, Shop No. 3, 6 <sup>th</sup> Cross, Near Ayesha Masjid, Ramakrishna Hegde Nagar, Bengaluru Urban, Karnataka, 560077	SCN is already issued to these two firms being indulged in availment and passing on of irregular ITC <b>(RUD-103)</b>	
90	29CMQPP6968Q1ZF A M Traders No. 46, Situated Opp to Christ King School, 7 <sup>th</sup> Cross Akshaya Nagar, New Manjunath Layout Ramurthy Nagar, Bengaluru Urban, Karnataka, 560016	The GSTIN of the firm was cancelled <i>suo-moto</i> being registration has been obtained by means of fraud, willful misstatement or suppression of facts <b>(RUD-104A)</b>	Summons was returned undelivered with remark "Insufficient Address and LEFT" <b>(RUD-104B)</b>
91	36BGUPA2323M1Z8 Crystal Traders 18-13-8/A/28 and Farhen, Gagan Pahad, Katedan, Rangareddy, Telangana, 500077	SCN was issued that excess ITC was availed during the period 2018-19 & 2019-20 in violation of the provisions of this act. Hence GST registration was cancelled <b>(RUD-105)</b>	
92	36BPAPA5534D1ZH MAZ Traders 22-8-588/1, Lakkad Kote, Chatta Bazar, Charminar, Hyderabad, Telangana, 500002	The registration was cancelled on the application of taxpayer. However, Summons was issued to the tax payer and its proprietor but returned undelivered with remark "No Such Person" <b>(RUD-106)</b>	

**B. Firms to whom tax invoices were issued by M/s Montage Sales Pvt Ltd., Delhi, M/s Montage Flexipack Sales Pvt. Ltd., Lucknow and M/s Montage Printpack Sales Pvt. Ltd., Gwalior**

Sl. No.	Consignee GSTIN, Name & Address	Outcome of Search/Inspection	Outcome of Summons issued
1	06AWRPM0914E1ZM Osis International Ocus Quantum, Sector-51, Gurgaon, Haryana 122003	As per GST returns the firms had neither availed nor passed on ITC. However, as per 2A, ITC was auto-populated. Further, the summons issued was returned undelivered with remark "Incorrect Address" <b>(RUD-107)</b>	



2	06BWYPV1916P1ZE Jai Bhawani Traders H. No. 875, Navdeep Colony, Near CR College, Azad Nagar, Hisar, Haryana, 125001	No such address exists in the said area, and the firm was not traceable in nearby locality <b>(RUD-108A)</b>	Summons was returned undelivered with remark "Address Not Traceable" <b>(RUD-108B)</b>
3	06FACPK6158L1ZC United International 526, Bahalgarh, Deepalpur Road, Sonipat, Haryana, 131021	As per GST returns the firms had neither availed nor passed on ITC. However, as per 2A, ITC was auto-populated. Further, the summons issued was returned undelivered with remark "Incorrect Address" <b>(RUD-109)</b>	
4	06IQSPS7194P1ZA Ganpati Enterprises H. No. FCA 74, Nawlu Colony, Ballabhgarh, Faridabad, Haryana 121004	The address was discretely verified and found the firm was not in existence at the declared premise. Further, call was made on the registered mobile number but the same was found inactive. Further, Summons issued was returned undelivered with remark "Unclaimed returned" <b>(RUD-110)</b>	
5	07AAEPK3770F2ZT Shri Mahaveer Ji Sales Corporation Khasra No. 12/26, Bijapur, Village Budhpur Bijapur, Delhi, 110082	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-111A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-111B)</b>
6	07AAGFU2991L1ZL Urban Trade Industries Office No.403, 4 <sup>th</sup> Floor, Metro Complex, Building No. 4/5, Near Veer Saverkar Market, Nirman Vihar, Delhi, 110092	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-112A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-112B)</b>
7	07AAIFE1973E1ZI Elfed Industries Office No. 102, 1 <sup>st</sup> Floor, Plot No. E-22, Jawahar Park, Laxmi Nagar, Delhi, 110092	No such firm exists at the said premises <b>(RUD-113A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-113B)</b>
8	07AAIFL7295E1Zo Life Wellness Plot No. 131, Ground Floor, Pkt-H, Sector-1, Bawana, DSIDC City, Bawana, Delhi, 110039	The GSTIN was cancelled w.e.f. 31.03.2023 under Rule 21(a) – person does not conduct any business from declared place of business <b>(RUD-114)</b>	
9	07AAMCA0840R1Z9 Arranger Tradelinks (India) Pvt. Ltd. 404, 4 <sup>th</sup> Floor, Madhuban Building, Nehru Place, Delhi, 110019	Shri Ajay Verma, Consultant of the firm (9958216699) informed that they have vacated the said premise one week ago and shifted to another premise located at 402, 4 <sup>th</sup> Floor, which was also found locked/closed. He also informed that all the details/documents were available with their CA due to shifting <b>(RUD-115A)</b>	Summons was returned undelivered with remark "No such Person" <b>(RUD-115B)</b>
10	07AAOPG0924D1Z2 Avi Foil Traders H. No. 474, Ground Floor, Kh No. 105/78, Village and Post Khera Kalan, Near Shiv Mandir, Delhi, 110082	The said premise is locked from many years and the owner of the said premises once in while open the said premises. Further, the said premises is the residential premises <b>(RUD-116A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-116B)</b>
11	07AAUPQ6586B3Z2 Swastik Enterprises H. No.-4, 3 <sup>rd</sup> , Ph-I, Community Centre, Naraina Industrial Area, Delhi, 110028	Shri Vipin Tondon informed that he never rented out any of the portion of that building to M/s Swastik Enterprises or Mohammad Qurraish, Proprietor of M/s Swastik Enterprises <b>(RUD-117A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-117B)</b>



12	07ABAFR7758R1Z9 Radical Corporation Office No, 403, 4 <sup>th</sup> Floor, Building No. 4/5, Veer Saverkar Market, Nirman Vihar, Delhi, 92	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-118A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-118B)</b>
13	07ACTPIO807Q1Z2 Surya Enterprises Off. No. TC/607, Near Pacific Mall, C.H.S Road, Transit Camp, Raghubir Nagar, Delhi, 110027	Mr. Ramban Yadav owner of the premises informed that he is the owner of that premises and never rented the same to M/s Surya Enterprises or Mr. Akash Manoj Ingle <b>(RUD-119A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-119B)</b>
14	07AEAFS4741N1ZP S.G. Enterprises Shop No. 4, Kh No.-59, Saket, South Delhi, Delhi, 110030	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-120A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-120B)</b>
15	07AFUPJO552P1ZU Mahalaxmi Enterprises Plot No. J-108, Mohan Garden, Uttam Nagar, Near R.P. Property, New Delhi, 110059	Shri Pramod Sehgal (9990484862) owner of the said premises informed that he never rented out his premises to M/s Mahalaxmi Enterprises <b>(RUD-121A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-121B)</b>
16	07AHGPR4479K1ZO Katyayani Enterprises 10/33, Ground Floor, Vishwas Nagar, Patel Galir, Shahdara, Delhi, 110032	Statement of Mr. Vinay Rewari, Proprietor of M/s Katyayani Enterprises was recorded in wherein he admitted that no goods supplied by M/s MSPL, only invoices were issued <b>(RUD-293)</b>	
17	07AHKPH3924R1ZS Aavesh Enterprises Off. No 123/A, Near Singh General Store, Ravi Nagar Road, DDA Colony, Chaukhundi, Vishnu Garden, Delhi, 110018	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-122A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-122B)</b>
18	07AKLPJ5035D1ZD Blue Star F-24, Vardhman Select Mall, Block-I, Narela Industrial Area, Delhi, 110040	Shri Jaivinder Singh (9818798364), informed that he owns F-24, F-25, F-26, F-27 from the year 2008 and since then he never rented out his shop to M/s Blue Star <b>(RUD-123A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-123B)</b>
19	07ALGPU1224R2ZK Aggarwal Traders Plot No. 14/12, Nala Road, MCD Office, Okhla Industrial Area, Delhi, 110020	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-124A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-124B)</b>
20	07ALMPU0109M1ZR S S Traders Shop No 1, Plot No 13, Tilak Enclave Part-2, Mohan Garden, Uttam Nagar Play Factory, Delhi, 110059	The GSTIN of the firm was cancelled <i>suo-moto</i> being issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act <b>(RUD-125A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-125B)</b>
21	07ANCPY3290M1ZD Yadav Enterprises F/F, H.No 183, Naraina, Opposite PNB Bank, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-126A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-126B)</b>
22	07ANUPH4951N1Z8 Mehul Enterprises H.No.-255, JJ Colony, Madanpur Khadar, Delhi, 110076	No such firm exists at the said address. Further, Shri Hitech Chouhan proprietor of the firm that the said firm is not belongs to him and his credentials had been misused <b>(RUD-127A)</b>	Summons was returned undelivered with remark "No Such Firm/Person" <b>(RUD-127B)</b>





<b>23</b>	07ANYPR8387E1ZZ S. V. Enterprises 62, 2 <sup>nd</sup> Floor, Pocket-11, Sector-24, Rohini, Delhi, 110085	The security guards informed that the said premises is locked from many years and the owner of the said premises resides in Gurugram. Further, the said premises is the residential premises <b>(RUD-128A)</b>	Summons was issued but no response was received <b>(RUD-128B)</b>
<b>24</b>	07AOC PK8764K1ZG Kumar Enterprises G-182, 2 <sup>nd</sup> Floor, Sector-2, Bawana, Delhi, 110039	Shri Deepak Gupta (9810199253) had informed that the premise is in his possession since last 6 years and since than running his own business. He further informed that he never rented out the said premise to M/s Acrosys Tech <b>(RUD-129A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-129B)</b>
<b>25</b>	07AOKPK9451R2ZZ Jajoria Enterprise H. No. 16/569-I, Gali No. 18, Arya Samaj Road, Bapa Nagar, Karol Bagh, Delhi, 110005	Mr. Krishan Kumar informed that he provided his KYC documents to Mr. Anmol for job. Mr. Anmol asked him to open a bank account for salary and got registered a firm namely M/s Jajoria Enterprises based on his KYC. Further, he informed that he has filed a police complaint <b>(RUD-130A)</b>	Summons was returned undelivered with remark "Puchtach karne par pata chala is pate par nahi rahte" <b>(RUD-130B)</b>
<b>26</b>	07ASCPN4947P1Z2 Neelima Enterprises B-158, Sadatpur, ST No. 2, Karawal Nagar, Shahdara, Delhi, 110094	During visit at the registered premise Ms. Neelima was present and inform that she had created the firm for doing business through MESSO <b>(RUD-291A)</b>	Statement dated 12.12.2023 of Ms. Neelima Prop. M/s Neelima Enterprises <b>(RUD-291B)</b>
<b>27</b>	07ASQPR5114G1ZI P.R. Traders Kh No. 125, Hamidpur, Delhi, 110036	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-131A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-131B)</b>
<b>28</b>	07ATWPM4771H1Zo Galaxy Impex A-45, Block-A, Wazirpur Industrial Area, Wazirpur, Delhi, 110052	The taxpayer was found non-existent during the physical verification. Accordingly, <i>suo-moto</i> cancelled <b>(RUD-132A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-132B)</b>
<b>29</b>	07AUKPD2924N1ZF Sunil S Traders 136-B, Near Shiv Shakti Mandir, Janta Flat, National Market School Road, Ekta Enclave, Peera Garhi, Delhi, 110041	The address was a residential premise and found closed. Further, neighbours informed that they never seen any business activity from the said premise <b>(RUD-133A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-133B)</b>
<b>30</b>	07AUOPK8454G1Z6 Image India A-23, Prem Nagar-II, Kirari Suleman Nagar, Delhi, 110086	The address was a residential premise and found closed. Further, neighbours informed that they never seen any business activity from the said premise <b>(RUD-134A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-134-B)</b>
<b>31</b>	07AXUPV6358F1ZM Sky International Shop No.-4, Kh No.-59, Saket, Delhi, 110030	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-135A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-135B)</b>
<b>32</b>	07AYCPT3547R2ZL Tyagi Traders H. No. SRS-173, 1 <sup>st</sup> Floor, Naraina, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-136A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-136B)</b>



33	07AYQPT5265L2ZG ST Traders H.No.-19, Block-A, Phase-I, Naraina Industrial Area, Delhi, 110028	Shri Rakesh Sachdeva (9810072641), President, Naraina Industries Association Phase-I & II informed that no such address exists in the said industrial area. However, he informed that in block-A one factory is located at plot no. 19. Thereafter, the officers reached at Plot A-19, where on inquiry it was gathered that M/s GPC Apparels (GSTIN 07AAVFG2996G1ZQ), is working from there since June 2020. Further, the Authorized Signatory of M/s GPC Apparels provided the contact details of the owner Shri Anil Malik (9811084399), he informed that he has never rented out his premises since July 2017 to any M/s S T Traders and he is not having any information of the said firm <b>(RUD-137A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-137B)</b>
34	07AZVPR2782C1ZV Das Enterprises H. No. SRS-73, 1 <sup>st</sup> Floor, National Market, Naraina, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-138A)</b>	Summons was returned undelivered with remark "अधूरा पता" <b>(RUD-138B)</b>
35	07BBVPH7773J1ZT Vishal Enterprises 3, D-280, Saket Place, Delhi, 110017	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-139A)</b>	Summons was returned undelivered with remark "No such Firm/Person" <b>(RUD-139B)</b>
36	07BDNPS7160Q1ZJ Ajay Trading Co Plot 17/42 And 17/43, Ground Floor, Block-D, JJ Colony, Shahabad Dairy Near Roop Krishna, Delhi, 110042	Mr. Murari Lal owner of the premises stated that he rented out the said premise to M/s Ajay Trading Co. He further stated that one person came in 8-10 days however no goods were received or supplied from the said premise <b>(RUD-140A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-140B)</b>
37	07BDPPD1016E1Z2 Renu Enterprises W-137, Ground Floor, Naraina Industrial Area, Naraina Phase-1, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-141A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-141B)</b>
38	07BDSPK7832A2ZF Ragni Enterprises B-72, Yadav Park, Nangloi, Delhi, 110041	Mr. Mahendra owner of the said premise informed that they rented the said premise to Mr. Praveen Garg, but the shops remain closed and there was only one chair and a table placed in the shop <b>(RUD-142A)</b>	Summons was returned undelivered with remark "LEFT" <b>(RUD-142B)</b>
39	07BETPY0156F2Z1 Kapur Enterprises Kh. No. 15/14, 1 <sup>st</sup> Floor, MCD Office, Qutub Road, Delhi, 110055	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-143A)</b>	Summons was returned undelivered with remark "No such address" <b>(RUD-143B)</b>



40	07BFHPP9940K2ZR Esprit Enterprises Plot No.-171/1, Ground Floor, Block-WZ, Shakurpur, Delhi, 110034	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-144A)</b>	Summons was returned undelivered with remark "LEFT" <b>(RUD-144B)</b>
41	07BFKPG9015D1ZN Acrosys Tech G-82, Sector-2, Bawana Industrial Area, Bawana, Delhi, 110039	Shri Deepak Gupta (9810199253) had informed that the premise is in his possession since last 6 years and since than running his own business. He further informed that he never rented out the said premise to M/s Acrosys Tech <b>(RUD-145A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-145B)</b>
42	07BGRPS1887H2ZL Virgo Enterprises H. No. 10, Ground Floor, Extn-2-C, Nangloi, Delhi, 110041	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-146A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-146B)</b>
43	07BIWPR8811F1ZN Azad Trading 988A, Shop No. 1, Sir Chhotu Ram Marg, Raj Nagar, II, Palam Colony, Delhi, 110077	Shri Lokesh Malawat had informed that he never rented out the said premise to M/s Azad Trading or Mr. Azad Kumar Raut <b>(RUD-147A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-147B)</b>
44	07BJOPH4621J1Z2 Hari Sales Corporation 97840/23, MCD Office, Shakarpur, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-148A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-148B)</b>
45	07BJVPK8809G1ZL Winjet Industries H. No.-96, Ground Floor, Gali No.-05, Block, E-5, Near Metro Shastri Nagar, Shastri Nagar, Delhi, 110052	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-149A)</b>	Summons was returned undelivered with remark "Wrong Address" <b>(RUD-149B)</b>
46	07BLVPP6162R1ZV Subrat Trading Company Plot No. 489, Ground Floor, Shahbad, Daulatpur, Delhi, 110042	Three different firms were working from the given address, but no firm in the name of M/s Subrat Trading Co. was found in existence. On being enquired, it was informed by Shri D.P. Pathak Supervisor of M/s Associated Refractory and Minerals, that their firm is working since last 10 years on rent and as per his knowledge M/s Subrat Trading Co., never existed at the said premises <b>(RUD-150A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-150B)</b>
47	07BLZPT9351G1Z5 Tiwari Trading Company Out of Kh. No. 12/26, Village, Budhpur, Bijapur, Delhi, 110036	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-151A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-151B)</b>
48	07BMVPB3838H1ZR Ganpati Enterprises B-1174, Ground Floor, Gharoli, Mayur Vihar Phase III, Delhi, 110096	Another firm namely M/s Samsons Engineering (07AERPJ7375J1ZS) was present there since 2017. Never heard about M/s Ganpati Enterprises or Shri Ashish Bansal <b>(RUD-152A)</b>	Summons was returned undelivered with remark "No such Firm/Person" <b>(RUD-152B)</b>
49	07BNOPG2623R1ZH Vikas Trading Company 21/10, 11/1, 11/3, 12/1, 12/3, C-132,	No such firm exists at the said premises, and no business activity noticed from the said shop <b>(RUD-153A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-153B)</b>



	Gali No. 6, Main Road, Harit Vihar, Burari, Delhi, 110084		
50	07BRDPR1489K1Z9 Raghav Traders H. No. 183, 1 <sup>st</sup> Floor, Naraina, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-154A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-154B)</b>
51	07BTTPK2984C1ZB Barfani Traders Flat No. 70, 1 <sup>st</sup> Floor, Near Laxmi Narayan Mandir, Guru Hari Kishan Nagar, Paschim Vihar, Delhi, 110041	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-155A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-155B)</b>
52	07BULPK5077P1ZS Mahalaxmi Fabrics 18, East Azad Nagar, Delhi, 110051	No such firm exist at the said address or in nearby locality <b>(RUD-156A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-156B)</b>
53	07BUXPR3104A1ZO Rajesh Packaging Materials 988A, Shop No. 2, Sir Chhotu Ram Marg, Raj Nagar, II, Palam Colony, Delhi, 110077	No such firm exist at the said address or in nearby locality <b>(RUD-157A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-157B)</b>
54	07BVSPC0480N1Z6 Choudhari Traders Off. No.36/A, Near Sunil Medicos, Najafgarh Dhansa Road, K, Block, Gopal Nagar, Najafgarh, Delhi, 110043	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-158A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-158B)</b>
55	07BXQPN0974E1Z5 Pitambar Packaging Shop in Plot No.13/3, Ground Floor, Back Side, Kapashera, Delhi, 110037	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-159A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-159B)</b>
56	07BYLPB0493C1ZQ Pramod Traders Plot No. 223, Kh. No. 958, 1 <sup>st</sup> Floor, Block-C, Village Siraspur, Raja Vihar, Delhi, 110042	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-160A)</b>	Summons was returned undelivered with remark "Insufficient Address" <b>(RUD-160B)</b>
57	07BYUPA7776E1ZY Maruti Trading Company H. No. RZ-77, First Floor, Maruti Trading Company, Uttam Nagar, Delhi, 110059	Shri Krishan Lal (9650652211) owner of the premises informed that he has been residing there since 1980 and never rented out first floor to any person or such firm <b>(RUD-161A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-161B)</b>
58	07BYXPK7566D2ZQ Unique Traders A-228, Landmark Na Shaheed Sukhdev Nagar, Wazirpur Industrial Area, Delhi, 110052	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-162A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-162B)</b>
59	07BZNPJ1724R1ZR Swastik Enterprises A-45, Block-A, Wazirpur Industrial Area, Wazirpur, Delhi, 110052	Screenshot showing the Suo moto cancellation is being initiated on the basis of Taxpayer was not found in existence during the physical verification <b>(RUD-163A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-163B)</b>
60	07CBGPT7205K1ZA Tradezone Enterprises	No firm is found present at the said premises during the visit note. Further, SCN for cancellation was issued but party did not comply and hence GSTIN was cancelled <i>suo-moto</i> <b>(RUD-164)</b>	



	A-55-56, L/G/F, Madhu Vihar Market Main Road, Delhi, 110092		
61	07CBHPR7202R1Z0 Sameer Trading Company H. No. B-278-A, Ground Floor Shop, Tigri Extension, New Delhi, 110019	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-165A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-165B)</b>
62	07CDCPK2241L2ZM H K Enterprises A-188, Naraina Industrial Area, Phase-I, Delhi, 110028	Shri Rakesh Sachdeva, President of Naraina Industrial Association Phase-I & II, informed that there is no such address in Naraina Industrial Association Phase-I and confirmed that no unit in the name of M/s H.K. Enterprises is existing as per the record <b>(RUD-166A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-166B)</b>
63	07CEXPV6488L1Z0 Shayam Impex 1824/2, Main Rajouri Garden, Delhi, 110027	The GSTIN of the firm was cancelled <i>suo-moto</i> being the address/firm both were not located <b>(RUD-167A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-167B)</b>
64	07CFAPT7827M1ZS Jai Bhawani Traders A-563, Naraina Industrial Area, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-168A)</b>	Summons was returned undelivered with remark "No Such Person" <b>(RUD-168B)</b>
65	07CGJPD1778B1ZM Mehul Enterprises 70/60, Ground Floor, Near Ice Factory, Mangolpur Kalan, Delhi, 110085	SCN was issued to the party for cancellation of GSTIN because the party had not complied the provisions of GST Act <b>(RUD-169A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-169B)</b>
66	07CGLPN7896N3Z4 Niraj Enterprises ZC/281, Near MCD Office, Naraina, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-170A)</b>	Summons was returned undelivered with remark "Insufficient Address" <b>(RUD-170B)</b>
67	07CICPC2115G1ZY Durga Enterprises C-209, Ramadhar, Naraina Industrial Area Phase-1, Naraina, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-171A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-171B)</b>
68	07CLMPP0929C1Z3 Satyanarayan Traders RZF, 954-C, Raj Nagar, Part-II, Palam Colony, Delhi, 110077	No such firm ever exists at the said address or in the nearby locality <b>(RUD-172A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-172B)</b>
69	07COQPP0478H1ZF Gokul Enterprises H-83, Vijay Vihar, Phase-II, Rohini, Delhi, 110085	The shop was under the name of M/s Kaushik Property Consultant (Shri Ram Niwas Kaushik 9312929703). Shri Ram Niwas Kaushik informed that he rented out the premise to M/s Gokul Enterprise before 02 years ago, but he left the premise within 02 months <b>(RUD-173A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-173B)</b>
70	07CUMPP6915P1ZO Ganapati Enterprises C-34, Ground Floor, Kh. No. 12/13, Aman Puri, Nangloi, Delhi, 110041	The premises was a residential premise and found closed neighbors informed that no such firm or business activity ever noticed at the said premises <b>(RUD-174A)</b>	Summons was returned undelivered with remark "Insufficient Address" <b>(RUD-174B)</b>





71	07DDTPK9495L2ZA Kavita Industries MB-42/2, 2 <sup>nd</sup> Floor, Plot No. 12, Master Block, Gali No. 2, Shakarpur, Delhi, 110092	The premises was a residential premise, and no such firm ever exists at the said premises <b>(RUD-175A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-175B)</b>
72	07DFRPM5804P1ZM A M Enterprises H. No. 1954, Ground Floor, Near Mohan Das, Narela Village Pana Mamaupur, Delhi, 110040	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-176A)</b>	Summons was returned undelivered with remark "Address couldn't be located" <b>(RUD-176B)</b>
73	07DFZPG1472M1ZQ Gupta Traders Off No. 129-B, Near Roshan Garden, Shivaji Road, Masudabad Najafgarh, Delhi, 110043	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-177A)</b>	Summons was returned undelivered with remark "Insufficient Address" <b>(RUD-177B)</b>
74	07DHOPP9901H1ZT Dinesh Enterprises B-54, 2 <sup>nd</sup> Floor, Kh No. 743/629/58, West Jyoti Nagar, Delhi, 110094	The GSTIN was cancelled because at the time of field visit by the officer the premise was not found <b>(RUD-178)</b>	Summons was returned undelivered with remark "No Such Person" <b>(RUD-178B)</b>
75	07DHRPR6682G1ZI Mahaveer Industries AG 88-D, Vikashpuri, Delhi, 110018	Shri Bacitar Pal Singh owner of the premise informed that they used said premise for residential purpose and never let the same to M/s Mahaveer Industries <b>(RUD-179A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-179B)</b>
76	07DIOPP3069P1ZA Sitakant Trading Co. A-61, Jain Park, Gali No.-5, Uttam Nagar, Delhi, 110059	The sign board of M/s Sitakant Trading Co., was placed but Shri Prem Pratap, caretaker of the property informed that the ground floor of the said premises was given to M/s Sitakant Trading Co., but they left the premise, and no business activity was seen from the said premise <b>(RUD-180A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-180B)</b>
77	07DLXPG8767F1ZA Gita Enterprises H. No. SRS/73, 1 <sup>st</sup> Floor, National Market, Naraina Opp. PNB Bank, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-181A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-181B)</b>
78	07DOOPA4777P2Z3 Gupta Enterprises 148/151, Ground Floor, Ram Nagar, Qutub Road, Delhi, 110055	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-182A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-182B)</b>
79	07DOOPG0973R1Z4 Gupta Enterprises F-29590/2, Ground Floor, Balbir Nagar, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-183A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-183B)</b>
80	07DOPPR4508E1ZO Subham Wapers Plot No. 92, Front Side, 1 <sup>st</sup> Floor, Shamshan Ghat Road, Bijwasan, Delhi, 110061	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-184A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-184B)</b>
81	07DRBPK8521B2Z3 Kumar Enterprises	The president of Naraina Industrial Area informed that the address is incorrect,	Summons was returned undelivered



	H.No. 4, 3 <sup>rd</sup> Floor, Ph-I, Community Centre, Naraina Industrial Area, Delhi, 110028	and no such firm exists in Naraina Industrial Area <b>(RUD-185A)</b>	with remark "No such Firm" <b>(RUD-185B)</b>
<b>82</b>	07DSUPA3132C1Z2 Universal Traders Khasra No 761, Ground Floor, Landmark Khreah Road, Near Hanuman Mandir, Village Siraspur, Delhi, 110042	No such firm exist at the said address or in nearby locality <b>(RUD-186A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-186B)</b>
<b>83</b>	07DVRPK7541H1Z2 Jagdamba Enterprises 265, Ground Floor, Pratap Khand, Vishwakarma Nagar, Jhilmil Colony, Delhi, 110095	Firm exists for some time at the said premises. However, no business activity noticed <b>(RUD-187A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-187B)</b>
<b>84</b>	07DXHPS1755R1ZJ Singh Enterprises H.No.-126, Block-C, Ph-I, Naraina Industrial Area, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-188A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-188B)</b>
<b>85</b>	07EFTPR2472K1ZM Rajkishore Trading Shop No. 5, VPO Shahbad, Daulatpur, Delhi, 110042	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-189A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-189B)</b>
<b>86</b>	07EFZPS6397G1Z8 Sharma Enterprises 3 <sup>rd</sup> o8Floor, 341 A/95, Gali, No, 13, Shalimar Park Extension, Bholanath Nagar, Shahdara, Delhi, 110032	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-190A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-190B)</b>
<b>87</b>	07EHSPP9216E1ZU Pradhan Trading Co Shop No.3, Ground Floor, Shri Parasnath Jain Complex, 10/1 and 10/2, Khasra No. 33/19, Dharam Colony, Nangloi, Delhi, 110041	Shri Kuldeep Dalal owner of M/s Shri Ram Properties informed that since 2019 he never seen any firm in the name of M/s Pradhan Trading Co. running from the said premise <b>(RUD-191A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-191B)</b>
<b>88</b>	07EKFPS8144Q1Z7 BSA Industries 188, GF City Paper Fie, Industrial Area, Patparpar Ganj, Near Showroom Honda, Delhi, 110092	Smt. Manju Rani Mittal informed that M/s Vinpak Projects & Marketing Pvt. Ltd., and M/s Surge Systems India Pvt. Ltd., are established since July 2017, and never rented out the said premises to M/s BSA Industries <b>(RUD-192A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-192B)</b>
<b>89</b>	07EUIPP4391D1ZD Shiv Shakti Enterprises Plot No. 223 Kh. No. 958, Ground Floor, Landmark Near Shiv Mandir, Block-C Raja Vihar, Village Siraspur, Delhi, 110042	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-193A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-193B)</b>
<b>90</b>	07EULPS3748N1ZN Rajasthan Udyog Ground Floor, H.No.-404 New 140, Street No 15, Village Jagatpur, Near Kartar Vatika, Delhi, 110084	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-194A)</b>	Summons was returned undelivered with remark "Address couldn't be located" <b>(RUD-194B)</b>
<b>91</b>	07EUXPK1745P1ZM JK Trading Co.	There were 4 adjacent houses having same number i.e., P-14. On being asked	Summons was returned undelivered



	P-14, Ground Floor, Vijay Vihar, Uttam Nagar, Delhi, 110059	about M/s J.K. Trading Co. and its Proprietor Shri Jitendra Kumar, they all responded that they never rented out their premises to M/s J.K. Trading Co. or Shri Jitendra Kumar and informed that their premises have never been used by any person to run his company <b>(RUD-195A)</b>	with remark "No such Firm" <b>(RUD-195B)</b>
92	07EWAPS6954P1ZK Jyoti Traders A-175, Naraina Industrial Area, Phase-1, Naraina, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-196)</b>	Statement of Shri Rajesh Kumar Singh was recorded wherein he deposed that the firm was created <b>(RUD-289)</b>
93	07EWAPS6954P3ZI Soham Marketing H. No.-126, Block, C, Naraina Ph-1, Naraina, Delhi, 110028	Shri Jasmeet Singh (9818236793) owner of the said premise informed that no firm in the name of M/s Soham Marketing or Shri Rajesh Kumar had ever taken any portion of the said premise on rent <b>(RUD-197)</b>	
94	07EXWPS6748Q1ZU Concept Khasra No. 13/6/1, Gali No.5, Opp Radha Krishna Mandir, Village Jagat Pur Delhi, Delhi, 110084	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-198A)</b>	Mr. Suresh Chander informed that F-23, Street No.6, Wazirabad, Burari Delhi-110084 is his residential address and he does not know Mr. Surender Singh or M/s Concept <b>(RUD-198B)</b>
95	07EYTPRo862L1ZJ Starnx Enterprises X/437, 1 <sup>st</sup> Floor, Mohalla Ram Nagar, Gali o, Mohalla Ram Nagar, Delhi, 110031	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-199A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-199B)</b>
96	07FEZPS1061B1Z8 Surya Enterprises D 7/3, F-Block, Pocket X, Okhla Phase II, Okhla Industrial Area, Delhi, 110020	The address is insufficient/incorrect, and the firm was not traceable. However, one D-7/3 was identified in Okhla Phase II, and on being asked with the owner it had been gathered that they never rented out the said premise M/s Surya Enterprises <b>(RUD-200A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-200B)</b>
97	07FFZPS9040K3ZA Shree Jee Traders Shop at 121, Beena Enclave, Nangloi, Delhi, 110041	The firm was indulged in fraudulent activity hence the GSTIN was suspended <b>(RUD-201A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-201B)</b>
98	07FIFPK1036L1Z7 KC Laminates E-1/407, Shivram Park, Nangloi, Delhi, 110041	Shri Kuldeep Sharma nephew of owner informed that the shop was given on rent nearly 6 months ago. However, no business activity was carried out by M/s KC Laminates from the said premise <b>(RUD-202A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-202B)</b>
99	07FIQPK9390J1ZB Mahadev Enterprises C-11, Block-C, Loni Road, Jyoti Nagar, Shahdara, Delhi, 110094	The GSTIN was cancelled because at the time of field visit the taxpayer was found non-functioning/not existing at the premise <b>(RUD-203A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-203B)</b>



<b>100</b>	07FOZPP2803G1ZG Pandit Traders Plot No. RZ-536, Kh No. 29/18, 1 <sup>st</sup> Floor, Gopal Nagar, Near Pasta Hutt, Maharshi Dayanand Marg, Najafgarh, Delhi, 110043	Smt. Urmila informed that she has been residing at the said premise with his family since 1198, and informed that she never rented out the said premise to any such firm <b>(RUD-204A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-204B)</b>
<b>101</b>	07FRMPR1240D1ZU Pandit Traders E-368, Naraina Industrial Area, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-205A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-205B)</b>
<b>102</b>	07FUMPM7409E1ZC Shine International 180 E-2, Street No. 0, Bhola Nath Nagar, Shahdara, Delhi, 110032	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-206A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-206B)</b>
<b>103</b>	07FUWPS2084H1ZT Ashoka Industry Plot No. 22, Pole No. 44, Sita Puri Dabri Palam, Delhi, 110045	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-207A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-207B)</b>
<b>104</b>	07FXVPM4565H1ZO Vishnu Traders B-83, New-165, Rd No. 7, Andrews Ganj, Delhi, 110049	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-208A)</b>	Summons was returned undelivered with remark "No such Firm/Person" <b>(RUD-208B)</b>
<b>105</b>	07GPTPP4897E1ZX J P Enterprises 230/5-B, Ground Floor, Railway Colony, Mandawali Fazalpur, Delhi, 110092	At the said address one M/s Baba Dairy is running since last 05 years, and never heard about M/s J P Enterprises or Shri Jeevan Pariyar <b>(RUD-209A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-209B)</b>
<b>106</b>	07GWEPK9683R1ZA Lalit Enterprises H. No. 265, Pocket-12, Vijay Vihar, Bhagwan Vishwakarma Marg, Park, Sector 5, Rohini, Delhi, 110085	The GSTIN was cancelled because party had issued invoices without supply of goods and/or services in violation of the provisions of this Act, <b>(RUD-210A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-210B)</b>
<b>107</b>	07HDEPD4213G1ZY Singh International 34038/235, Shiv Market, Janakpuri, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-211A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-211B)</b>
<b>108</b>	07HDSPPK6418J1ZV Krishna Traders Shop No. G-3, Plot No. 4, Gupta Arcade LSC, Shrestha Vihar Near Dav Public School, Delhi, 110092	There are many shops at the said address, but shop number was not mentioned. Further, on being asked with local shopkeepers, they informed that never heard about M/s Krishna Traders or Shri Krishan Kumar <b>(RUD-212A)</b>	Summons was returned undelivered with remark "No such Person" <b>(RUD-212B)</b>
<b>109</b>	07HGSPK6058R1Z5 Kailash Enterprises H. No.- 76, Shop No.-1, Abchal Nagar, Nilothi Chander Vihar, Nangloi, Delhi, 110041	Mr. Gulshan Guliyani owner of the premise informed that the premises was rented to M/s Kailash Enterprises, for the period 28.10.2019 to 27.09.2020 <b>(RUD-213A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-213B)</b>



110	07HINPK9189N1ZZ Seaborne Creations 30/62, Main 100 Foot Road, Gali No. 8, Vishwas Nagar, Shahdara, Delhi, 110032	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-214A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-214B)</b>
111	07HJCPD2205L1ZG Shiv International B-310, 3 <sup>rd</sup> Floor, Rectangle One D3, PVR Select City Walk, Saket, Delhi, 110017	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-215A)</b>	Summons was returned undelivered with remark "No such Firm/Person" <b>(RUD-215B)</b>
112	07HJJPS0550Q1ZG Prasad Enterprises H. No.8-A, Chanchal Park, Gurdal Vihar, Nangloi, Delhi, 110041	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-216A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-216B)</b>
113	07HKJPS1195G1ZO Shree Shyam Trading Company H. No. 5, Gali No. 1, Ground Floor, Khasra No. 235, Mukandpur Extn., Delhi, 110042	The address is incomplete/incorrect, and the firm was not traceable in nearby locality <b>(RUD-217A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-217B)</b>
114	07ICLPK7543H1Z4 Shree Ji Enterprises Ground Floor, C-120, Okla Vihar, Jamia Nagar, Delhi, 110025	SCN dated 27.12.2021 was issued wherein it was reported that the Taxpayer found non-functioning/Not Existing at the Pr. Place of business, but no reply was received and hence, the GSTIN was cancelled vide order dated 06.01.2022 w.e.f. 27.12.2021 <b>(RUD-218)</b>	Summons was returned undelivered with remark "Insufficient Address" <b>(RUD-217B)</b>
115	07IQCPK2541L4ZC Gee Key Sales H. No. 126, Block-C, Ph-I, Naraina Industrial Area, Delhi, 110028	The locals informed that no firm in the name of M/s Gee Key Sales ever operated from the said premise <b>(RUD-219A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-219B)</b>
116	07IUPPK3177P1ZK Rudra Enterprises Plot No. H 1, Shop No. 103, Garg Tower Neta Ji Subhash Place, Pitampura, Delhi, 110034	M/s SKM Education Pvt. Ltd., is running from the said address. Shri Kumar Pillai, Director of M/s SKM Education Pvt. Ltd., informed that Ms. Poonam Diman is the owner of the premises, and he has taken the same on rent since Sept. 2023. Sh. Pankaj at G/F of the building informed that a firm namely M/s Anukul Agrotek owned by Sh. Gopal Goenka was in existent at the given address however, no firm namely M/s Rudra Enterprises was ever in existence at the given address in recent 2-3 years <b>(RUD-220A)</b>	Summons was returned undelivered with remark "No such Firm" <b>(RUD-220B)</b>
117	07IVWPK9323M1ZH Ravi Kumar Laminates Kh-398, Ground Floor, Shahbad, Daulatpur, Delhi, 110042	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-221A)</b>	Summons was returned undelivered with remark "Left without Address" <b>(RUD-221B)</b>
118	07IWOPS8094E1ZM Empire Traders H.No.-168, Ground Floor, Plot No.-3, Kh. No. 37/16, Saboli Road Sanjay Colony, Narela, Delhi, 110040	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-222A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-222B)</b>





119	07JECPK2475G1ZD Vikas Traders Off No. 11, Near GST Support Center, Sarakpur Road, Prem Nagar, Delhi, 110043	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-223A)</b>	Summons was returned undelivered with remark “Incomplete Address” <b>(RUD-223B)</b>
120	07JKVPS7810G1ZC K.N. Traders H. No.-SRS-73, 1 <sup>st</sup> Floor, National Market Naraina, Opposite PNB Bank, Naraina, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-224A)</b>	Summons was returned undelivered with remark “Incomplete Address” <b>(RUD-224B)</b>
121	07JVRPK7522Q1ZG Shiv Sales 9/3638, Ground Floor, Shanti Mohalla, Gandhi Nagar, Delhi, 110031	The GSTIN of the firm was cancelled <i>suo- moto</i> . A local enquiry confirmed that no such firm ever exist at the said address <b>(RUD-225A)</b>	Summons was returned undelivered with remark “No Such Firm” <b>(RUD-225B)</b>
122	07KLOPS9373D1Z8 Phonix Traders WZ-48, Shakurpur Village, Opposite M-Block, DDA Market, Delhi, 110034	The locals informed that no firm in the name of M/s Phonix Traders ever operated from the said premise <b>(RUD- 226A)</b>	Summons was returned undelivered with remark “No Such Firm” <b>(RUD-226B)</b>
123	07KUSPK7859B1ZV Jay Trading Co. FT-2909/20, 20 Feeta Road, Seelam Pur, Delhi, 110028	The address is incomplete/incorrect, and the firm was could not be located in nearby area <b>(RUD-227A)</b>	Summons was returned undelivered with remark “No Such Firm” <b>(RUD-227B)</b>
124	07KXYPK9568J1Zo Satyam Enterprises H. No. A69-A, 2 <sup>nd</sup> Floor, South Ganesh Nagar, Gali No. 4 Near Gupta General Store, Delhi, 110092	The GSTIN of the firm was cancelled <i>suo- moto</i> being issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act <b>(RUD-228A)</b>	Summons was returned undelivered with remark “No Such Person” <b>(RUD-228B)</b>
125	07LEGPK5418H1Z8 Singh Enterprises G-14/5, Shop No. 18, Subhas Nagar, Delhi, 110027	The GSTIN of the firm was cancelled <i>suo- moto</i> being issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act <b>(RUD-229A)</b>	Summons was returned undelivered with remark “Left without intimation” <b>(RUD-229B)</b>
126	07LEGPK5425N1ZW Micro Traders Gali No. 15/12, MCD Office, Rajouri Garden, Delhi, 110027	The GSTIN was cancelled because at the time of field visit the taxpayer was found non-functioning/not existing at the premise <b>(RUD-230A)</b>	Summons was returned undelivered with remark “No Such Firm <b>(RUD-230B)</b>
127	07LLYPS5428N1ZO Kumar Trading Company H. No. A-37, Shiv Bucks Park, Nagloi, Delhi, 110041	Shri Jai Kishan Saini, owner of the premises informed that he is running a business of tent house from the said premises and has rented out a shop of size approximately 8*11 feet to a person whose number is 8429549993. On being called on the said number which was picked by a person and provided the mobile number ‘8260284063’ of Kumar Sir, and on contacting the said number the same was found switched off. Shri Jai Kishan Saini further informed that they have never seen any business activity from the said premise <b>(RUD-231A)</b>	Summons was returned undelivered with remark “No Such Firm” <b>(RUD-231B)</b>
128	07LVWPS1348M1ZD Shivanju Traders	The caretaker of the premise informed that premises is used for the residential premises and no commercial activities is going on from	



	A-3/3, 1 <sup>st</sup> Floor, Paschim Vihar, Near B-2 Blk, DDA Market, Delhi, 110063	the said premises and they never heard about the above-mentioned firm <b>(RUD-232)</b>	
<b>129</b>	07NDAPS2698L1ZL Singh Traders Off No. 253/74, Near Hanuman Mandir, Bijwasan Rd, Mahipalpur, Delhi, 110037	The taxpayer was found non-existent during the physical verification and mobile number switched off. Accordingly, <i>suo-moto</i> cancelled <b>(RUD-233)</b>	
<b>130</b>	07OHZPS8032L1ZZ Salasar Enterprises 38309, Main Market, Najafgarh, Delhi, 110028	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-234A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-234B)</b>
<b>131</b>	07OIBPS3345R1ZA Nitin Trading House Kh No 33/8/3, Ground Floor, Village Zindpur, Near Shiv Mandir, Delhi, 110036	The Shiv Mandir in the village-Zindpur had located. But the said address was not located and no whereabouts the firm or address was located <b>(RUD-235A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-235B)</b>
<b>132</b>	07OPNPS8612L1ZS Gupta Enterprises 9092, Shiv Chowk, New Market Chawri Bazar, Delhi, 110020	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-236A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-236B)</b>
<b>133</b>	07OWUPS4414J1ZJ Saraswati Enterprises Plot No. 118A, C-J, Kherki Extension, Saket, Delhi, 110017	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-237A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-237B)</b>
<b>134</b>	08AMFPB9365E1Z2 Ravi Kumar Suppliers S-225, 2 <sup>nd</sup> Floor, Mangalam Fun Squire Durga Nursery Road, Udaipur, 313003	The State GST authority has conducted physical verification of Pr. Place of Business and it was informed by the owner of the premise that the shop was given on rent in September 2019 to M/s Ravi Kumar Suppliers but office was not opened by him hence they rented the said premise to M/s Science Club in March 20 <b>(RUD-238)</b>	
<b>135</b>	09AGCPC4247K1ZF Chauhan Traders 17-B, G/F, Co-operative Industrial Area, Udyog Nagar, Kanpur, U.P., 208022	Other shopkeepers of the said compound informed that no Such firm ever exists in the said premise <b>(RUD-239A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-239B)</b>
<b>136</b>	09AIAPN1026D1ZT Nayak Trading Company Bakshi Ka Talab, Ramendra Vihar Colony, Lucknow, U.P., 226002	The locals informed that no firm in the name of M/s Nayak Trading Company ever operated in Ramendra Vihar, Bakshi Ka Talab <b>(RUD-240A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-240B)</b>
<b>137</b>	09AJRPP5579P1ZT Shiva Enterprises 84/113, Keshav Bhawan, Carwalo Nagar, Kanpur Nagar, U.P., 208003	Shri Ram Kishore Vajpai (9838923940) informed that his wife Smt. Nita Vajpai rented the said premise to Shri Tulsi Prasad Prop. of M/s Shiva Enterprises. However, as per his information no goods were received or supplied from the said premise <b>(RUD-241A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-241B)</b>
<b>138</b>	09ANOPN1634L1ZI K C Laminates Office No. B-4, 80/17, 1 <sup>st</sup> Floor, Jagat Singh Complex, Gurudwara Road, Naka Hindola, U.P., 226004	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-242A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-242B)</b>



<b>139</b>	09ARMPJ4078Q1ZU Chandan Trading Company Bhakhamau Behata, Paikaramau, Lucknow, U.P., 227202	SCN dated 10.07.2020 was issued wherein it was reported that taxpayer was not found functioning on declared business place, but no reply was received and hence, the GSTIN was cancelled vide order dated 18.07.2020 <b>(RUD-243A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-243B)</b>
<b>140</b>	09AVKPN6952D1Z8 Rabindra Laminates 132/717-A, Munshipurwa, Near Transport Nagar, Kanpur Nagar, U.P., 208023	Smt. Vijay Lakshmi owner of the premise informed that they rented the 8*10 feet area of the said premise to M/s Rabindra Laminates. Once he visited the premise for keeping chairs and plastic role. But after that no goods ever received or supplied from the said premise <b>(RUD-244A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-244B)</b>
<b>141</b>	09AZOPB7727N1ZO Manoj Laminates Sales Magath Asthi Road Bagdi, Tehsil, Bakshi Ka Talab, Lucknow, U.P., 226201	The locals informed that no firm in the name of M/s Manoj Laminates Sales ever operated at Magath Asthi Road Bagdi <b>(RUD-245A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-245B)</b>
<b>142</b>	09BDOPP0550N1ZZ Vijay Sales Plot No. 30, G-5, D N Singh Complex, Maharshi Nagar, IIM Road, Lucknow, U.P., 226013	The locals informed that no such firm exists at D N Singh Complex, Maharshi Nagar, IIM Road, Lucknow <b>(RUD-246A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-246B)</b>
<b>143</b>	09BKYPD3812J1ZR Lavanya Trading Co. Shop No. 3, Gandhi Nagar, Kanpur, U.P., 208001	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-247A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-247B)</b>
<b>144</b>	09BNIPV2084B1ZU S.V. Traders Shop No. B-1/B-2, Dheeman Complex Bijnour Road, Sarojani Nagar, Lucknow, U.P., 226008	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-248A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-248B)</b>
<b>145</b>	09BTDPM7832B1ZQ Unique Services H. No.-413/4, Ground Floor, Gazipur Near School Lane, Gazipur, U.P., 110092	The address is incomplete/incorrect, and the firm was not traceable in the nearby locality <b>(RUD-249A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-249B)</b>
<b>146</b>	09CECPK3695F1ZA Anurag Sales B-322-A, Nandi Kunj Nandgram, Ghaziabad, U.P., 201003	Mr. Abhinav Jain owner of the premise that he is using the said premise for residential purpose and never rented out to M/s Anurag Sales <b>(RUD-250A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-250B)</b>
<b>147</b>	09CJBPB4851J1Z8 Tushar Laminates Sales Plot No CP-03, Mishrapur, Lucknow, U.P., 209870	The address is incomplete/incorrect, and the firm was could not be located in nearby area <b>(RUD-251A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-251B)</b>
<b>148</b>	09COMPA0461D1ZB Vikram Sales Plot No.-17, Kh No.-58, IIM Road, Semra Gaudi, Lucknow, U.P., 226020	Shri Hari Mohan Gupta (9839959399) owner of the premises informed that he rented out the shop in the said premises to M/s Vikram Sales for the period July 2020 to April 2021. However, no	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-252B)</b>



		business activity noticed by the same <b>(RUD-252A)</b>	
<b>149</b>	09COXPK7095E1Z4 Singha Enterprises G-3/183, Arogya Hospital, Vaishali Sector 6, Ghaziabad, U.P., 201014	The security guard and others informed that no such firm ever exists at the said premise <b>(RUD-253A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-253B)</b>
<b>150</b>	09CVFPR9246F1Z2 Ripu Trading Company 6/7, Labour Colony, Dada Nagar, Kanpur Nagar, U.P., 208022	Shri Alok Shukla (9839379379) owner of the premise informed that he executed rent agreement with M/s Ripu Trading Company through one person Shri Madan (7790000587, 77900000580). Shri Madan used to pay rent. But no business activity was noticed from the said premise, and they also not paid rent to him and vacate the premise without intimation <b>(RUD-254A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-254B)</b>
<b>151</b>	09DDRPG1575H1Z5 Dev Warapers Shop No. 3, LGF, Sai Star Complex, Sitapur Road, Mohibullapur, Lucknow, U.P., 226021	Shri Anand Mishra (9889463181) owner of the premise informed that he executed rent agreement on 26.11.2019 with M/s Dev Warapers through one person Shri Madan (7790000587, 77900000580). Shri Madan used to pay rent. Other shop keepers informed that no business activity was noticed from the said premise <b>(RUD-255A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-255B)</b>
<b>152</b>	09DHFPD7637M1ZU Naresh Sales Shop No.-07, Bhakhamau, Bhakhamau Kursi Road, Lucknow, U.P., 226021	SCN & Order issued for Cancellation of GSTIN of Naresh Sales <b>(RUD-256A)</b>	Summons was returned undelivered with remark "Incomplete Address" <b>(RUD-256B)</b>
<b>153</b>	09DLHPR6532R1Z3 Kritika Trading Co. Telephone Exchange, Sonda Road, Murad Nagar, Ghaziabad, U.P., 201206	The address is incomplete/incorrect, and the firm was could not be located in nearby area <b>(RUD-257A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-257B)</b>
<b>154</b>	09EAVPB1764H1ZC Sagar Trading Company Bakshi Ka Talab, Village Mastipur, Mohanlalganj, Lucknow, U.P., 227300	The locals informed that no firm in the name of M/s Sagar Trading Company ever operated in Village Mastipur <b>(RUD-258A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-258B)</b>
<b>155</b>	09EFZPK0434N1ZN Prashant Trading Company Shop No- FF-09, Arcate-1, IIM Road, Eldeco City, Lucknow, U.P., 226016	The GSTIN was canceled vide order 14.01.2021 <i>w.e.f.</i> 29.12.2020 reason being the AC (SIB) Range-C, Lucknow reported that during investigation on 28.12.2020 the firm was found non-existent at the declared business place <b>(RUD-259)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-259B)</b>
<b>156</b>	09ERSPB1888L1ZY Prashanta Laminates A/F-21, 2 <sup>nd</sup> Floor, Parking No. 2, TP Nagar, Kanpur Road, Lucknow, U.P., 226023	M/s Vergo UAP Farma Pvt. Ltd., is working since 2016 and no firm in the name of M/s Prashanta Laminates is working from the said premise <b>(RUD-260A)</b>	Summons was returned undelivered with remark "No Such Firm" <b>(RUD-260B)</b>
<b>157</b>	09EXHPP4251A1ZJ Tanya Trading Company	Shri Rajendra Singh owner of the premise informed that he rented the said	Summons was returned undelivered



	15/2, Krishna Nagar Market, Lucknow, U.P., 226023	premise to Mr. Sitaram Panda Prop. of M/s Tanya Trading Company in August 2019. But after the rent agreement he never came and no business activity ever noticed from the said premise <b>(RUD-261A)</b>	with remark “तलाश करने पर पता नहीं चला” <b>(RUD-261B)</b>
158	09FCQPD3880Q1ZM Shivam Enterprises 6 and 7 New Chauhan Singh Market, Sitapur Road Tehsil Mod Mampur Bana, Lucknow, U.P., 226201	Shri Raghvendra Pratap informed that his father Shri Rohan Singh rented the said premise to M/s Shivam Enterprises in January 2021. However, since than the shop no. 6 & 7 have been closed and no business activity noticed <b>(RUD-262A)</b>	Summons was returned undelivered with remark “तलाश करने पर पता नहीं चला” <b>(RUD-262B)</b>
159	09HELPK0210L1ZE Navnirman Traders TC/14, 3 <sup>rd</sup> Floor, Shashtri Commercials, Vibhooti Khand, Gomti Nagar, Lucknow, U.P., 226010	The locals informed that no firm in the name of M/s Navnirman Traders, ever operated from the said premise or in nearby locality <b>(RUD-263A)</b>	Summons was returned undelivered with remark “तलाश करने पर पता नहीं चला” <b>(RUD-263B)</b>
160	09HMDPK2928B1Z5 Rohit Enterprises Ijjat Nagar Colony, Mahipat Mau, Kakori, Lucknow, U.P., 226101	The address is incomplete/incorrect, and the firm was could not be located in nearby area <b>(RUD-264A)</b>	Summons was returned undelivered with remark “No Such Firm” <b>(RUD-264B)</b>
161	09KJKPK2903P1ZH Shravan Packesing Ground Floor, Gram Barawankala, Jehta Road, Lucknow, U.P., 226101	The address is incomplete/incorrect, and the firm was could not be located in nearby area <b>(RUD-265A)</b>	Summons was returned undelivered with remark “Insufficient Address” <b>(RUD-265B)</b>
162	18AJUPU0082F1ZR Kamakhya Trading Co 75 Sqt, Orchid Garden, Khanmukh Jalukbari, Guwahati, 781014	The locals informed that no firm in the name of M/s Kamakhya Trading Co, ever operated from the said premise or in nearby locality <b>(RUD-266)</b>	
163	18FCMPK4971D1Z9 Khalid Traders 50Sq Feet, 1 <sup>st</sup> Floor, Sri Ram Market, Chatribari, Guwahati, Assam, 781001	The locals informed that no firm in the name of M/s Khalid Traders, ever operated from the said premise or in nearby locality <b>(RUD-267)</b>	
164	22APSPC9712N1ZI Choudhary Sales Shop No-5, Block No-5, Rawabhata, Transport Nagar, Raipur, Chhattisgarh, 492003	Mr. Harvinder Singh owner of the premise informed that he is not aware about Shri Aakash Choudhary, and he never rented out his premise to M/s Choudhary Sales. He also informed that the sign on rent agreement is forged and not his sign <b>(RUD-268A)</b>	Summons was returned undelivered with remark “Not Known” <b>(RUD-268B)</b>
165	22DGAPS4834P1ZZ Dilip Enterprises Shop No-42, Block No-07, Rawabhata, Transport Nagar, Raipur, Chhattisgarh, 492003	Mo. Imtiyaz informed that he is not aware about M/s Dilip Enterprises, and no such firm exists at the said address <b>(RUD-269A)</b>	Summons was returned undelivered with remark “Not Known” <b>(RUD-269B)</b>
166	23AHHPT2260P1ZY D.K. Enterprises 459 North Avenyu, Sukhliya Near Gineshwar School, Vijay Nagar, Indore, M.P., 452010	SCN dated 08.07.2022 was issued wherein it was reported that the taxpayer failure to furnish returns for a period of six months, but no reply was received and hence, the GSTIN was cancelled vide order dated 10.08.2022 <b>(RUD-270)</b>	





167	23AMWPM1054A1ZC Om Sai Trading Company Shop No.-9, TT Nagar, Pipliya Kumar Dewas, Near Metro Shopping Mall, Indore, M.P., 453771	SCN dated 25.03.2022 was issued wherein it was reported that in case, Registration has been obtained by means of fraud, wilful misstatement or suppression of facts, but no reply was received and hence, the GSTIN was cancelled vide order dated 21.04.2022 <i>w.e.f.</i> 26.08.2021 <b>(RUD-271)</b>	
168	23APYPT1275M1Z1 Tomar Sales Kheriya Mirdha, Sandhu Market, Gwalior Bypass Road, Gwalior, M.P., 474003	SCN dated 22.06.2022 was issued wherein it was reported that as per CTI report dealer not found and business activities not found at given business place, but no reply was received and hence, the GSTIN was cancelled vide order dated 04.07.2022 <i>w.e.f.</i> 29.11.2021 <b>(RUD-272)</b>	
169	23BHFP9745E1ZE HR Enterprise 1/2 C-01, Vayu Nagar, Bhind Road, Gwalior, M.P., 474020	SCN dated 11.01.2022 was issued wherein it was reported that the Pr. Place of business not found/available at the time of field visit, but no reply was received and hence, the GSTIN was cancelled vide order dated 21.01.2022 <i>w.e.f.</i> 22.04.2021 <b>(RUD-273)</b>	
170	23BPJPS8789B1ZE Kansana Enterprises 6, Chota Bangadha Road, Indore, M.P., 452005	SCN dated 02.02.2023 was issued wherein it was reported that the taxpayer failure to furnish returns for a period of six months, but no reply was received and hence, the GSTIN was cancelled vide order dated 15.03.2023 <i>w.e.f.</i> 15.03.2023 <b>(RUD-274A &amp; 274B)</b>	
171	23BPJPS8789B2ZD Dharmveer Sales 47 Jiwajiganj, Gandhi Hospital Road, Morena, 476001	SCN dated 02.02.2023 was issued wherein it was reported that the taxpayer failure to furnish returns for a period of six months, but PH not attended and reply not submitted by the taxpayer and hence, the GSTIN was cancelled vide order dated 04.07.2022 <i>w.e.f.</i> 23.06.2022 <b>(RUD-275)</b>	
172	23ELVPK9548F1ZG Kumar Traders H. No. 5, Bihari Colony, Vidisha Road, Bhanpur, Bhopal, M.P., 462038	SCN dated 02.02.2023 was issued wherein it was reported that the taxpayer failure to furnish returns for a period of six months, but no reply was received and hence, the GSTIN was cancelled vide order dated 06.03.2024 <i>w.e.f.</i> 01.07.2022 <b>(RUD-276A &amp; 276B)</b>	
173	23FLVPR3392P1ZX Rawat Trading Company E19, Amaltas Colony, Gole Ka Mandir, Gwalior, M.P., 474005	SCN dated 02.05.2022 was issued wherein it was reported that the business activity reported suspicious hence, directed to furnish reply, but no reply was received and hence, the GSTIN was cancelled vide order dated 02.05.2022 <i>w.e.f.</i> 21.10.2021 <b>(RUD-277)</b>	
174	23GQNPS5195F1Z9 Ahmana Traders 30, Liladhar Colony, Vidisha Road Bhanpur Chouraha, Bhopal, M.P., 462010	SCN was issued to clarify the application of cancellation, no reply was filed by the party, hence GSTIN was cancelled vide order dated 28.10.2021 <b>(RUD-278A)</b>	Summons was returned undelivered with remark “No Such Firm” <b>(RUD-278B)</b>
175	27AHHPT2260P1ZQ D.K. Enterprises H. No. 1016-A Bhandara Road, Near Ajanta Tea Company, Hansapuri, Maharashtra, 440018	Shri Lokesh Renghe informed that one shop was rented to M/s D.K. Enterprises (Prop. Shri Dharmendra Kumar Tiwari). Shri Lokesh Renghe also confirmed that there was no movement of goods or storage of goods takes place <b>(RUD-279A)</b>	Summons was returned undelivered with remark “Not Known” <b>(RUD-279B)</b>
176	36AAQPZ7304Q1ZL S9 Trading Co. 14, 1, 482, Darusalam Opp Voulga Hotel Goshamahal Road, Hyderabad, Telangana, 500001	SCN was issued to file furnish returns for a continuous period of 06 months, but neither return was filed nor reply was submitted, hence GSTIN was cancelled <b>(RUD-280A)</b>	Summons was returned undelivered with remark “Not Known” <b>(RUD-280B)</b>
177	36BHEPT2410B1ZU Surya Enterprises Sy No 15, 24, 25, 26, 27, Kothaguda, Kondapur, Telangana, 500084	On being informed by the Central Tax, Rangareddy GST Commissionerate, that address given by M/s Surya Enterprises is vague and could not be located, hence the GSTIN was cancelled vide order dated 18.04.2024 <i>w.e.f.</i> 06.04.2023 <b>(RUD-281)</b>	



178	36BNVPK3975K1Z2 Mask Enterprises 9-3-125/2/A, Shahatam Nagar Mohammadi Lines Golconda, Hyderabad, Telangana, 500008	The GST registration was cancelled by the jurisdictional authority reason being "Given Phone No. and Address appear to be not Correct" <b>(RUD-282A)</b>	Summons was returned undelivered with remark "Not Known" <b>(RUD-282B)</b>
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#### **4.4 Outcome of Statements of the Proprietors/Partners/Directors of the bogus firms/companies recorded under Section 70 of the CGST Act is discussed hereunder:**

**4.4.1** Statement of Shri Pramod Bansal S/o Shri Hariprakash Gupta, Proprietor of M/s P.B. Associates (07ADNPB7822K1ZC), 1/6485, East Rohtash Nagar, Shahdara, Delhi, 110032 was recorded under Section 70 of the CGST Act, 2017 on 02.07.2021 **(RUD-283)**, wherein he *inter alia* deposed that,

- i. *He is the proprietor of M/s P B Associates (07ADNPB7822K1ZC) and his wife Smt. Beena Bansal is the proprietor of M/s B B Enterprises (07ADVPB7567K1ZU).*
- ii. *Since July 2017, their firms started receiving tax invoices issued by M/s MEPL, without supply of underlying goods.*
- iii. *From July 2017 to December 2017, Shri Pramod Bansal received cash through Shri Yogeshwar Singh (Director of M/s MEPL), and the said cash was deposited by him in his and his wife's account and after deducting his commission from the said payment he transferred remaining amount to the account of M/s MEPL (11061310000131). After December 2017, the payment was received directly in his and his wife's account from different firms to which they issued tax invoices and after receipt of the payment from various accounts they transferred the same to the account of M/s MEPL.*
- iv. *He categorically admitted that neither good were received by him nor he made further supply of any goods along with invoices issued by their firms. He does not know at which place, the goods mentioned on the tax invoices issued by M/s MEPL, were delivered.*

**Outcome:** M/s P B Associates (07ADNPB7822K1ZC) and M/s B B Enterprises (07ADVPB7567K1ZU) were created by Mr. Pramod Bansal in collusion with Directors of M/s MEPL. Further, the said firm was created solely for the purpose of clandestine supply of goods i.e., Printed Laminates to Pan Masala and Chewing Tobacco manufacturer, which was shown to be supplied to M/s P B Associates on the tax invoices issued by M/s MEPL. As per bank account statement submitted by Shri Pramod Bansal huge amount of cash was deposited during the period July to December 2017 and same was immediately transferred to the account of M/s MEPL. ***It had also been noticed that payment***



**was made to M/s MEPL from the bank account of M/s BB Enterprises (07ADVPB7567K1ZU), whereas as per GSTR-1M of M/s MEPL, no tax invoices was issued to M/s BB Enterprises.**

**4.4.2** Statement of Shri Vishal Tripathy S/o Late Akhilesh Kumar Tripathy, Proprietor of M/s Proview Traders, 27/4, Ground Floor, Plot No. 27, Main G.T. Road, Dilshad Garden Industrial Area, Delhi, 110095 was recorded under Section 70 of the CGST Act, 2017 on 15.02.2022 **(RUD-284)** wherein he *inter alia* deposed that,

- i.** In 2017 he met one of his college friends Mohd. Ali Akram Khan (9778386153), during a conversation Mohd. Ali Akram Khan informed him that he is engaged in trading of flex/packaging material through his firm and getting a fixed monthly commission, during discussion Mohd. Ali Akram Khan advised him to do trading of the same. Further, he stated that, Mohd. Ali Akram Khan assured him that his active involvement was not required and gave him a commission of @0.1% on the business transaction taken place from his firm.
- ii.** Thereafter, **Mohd. Ali Akram Khan introduced him to Mr. PS Bakshi (9810897781), who informed him that he is working with M/s MEPL, Noida as a Marketing Person.** Thereafter, he provided his KYC documents such as PAN, AADHAR to Mohd. Ali Akram Khan, and registered a trading firm i.e., M/s P.V.V. Traders at Udaipur in the VAT regime. Further, on the advice of Mohd. Ali Akram Khan, he registered a new firm i.e., **M/s Proview Traders (GSTIN 07ADGPT2590M2ZX), in the GST regime on his KYC documents.**
- iii.** When he asked **Mohd. Ali Akram Khan, why M/s MEPL was not directly selling the goods to end customers & what is the need of the trading firm, Mohd. Ali Akram Khan informed him that they did not want to disclose the end customers of M/s MEPL.**
- iv.** Since July 2018, he started receiving invoices from M/s MEPL, and Md. Sadab issued outward tax invoices from his firm. Md. Sadab (9778386153) is an employee of Mohd. Ali Akram Khan at Jaipur, Rajasthan. Mohd. Ali Akram Khan introduced Md. Sadab to him and informed that he will look after all the account-related works (such as generation of invoices, return filing and payment, etc.) in respect of his firm i.e., M/s Proview Traders.
- v.** he never contacted any transporter who were engaged in transporting goods from M/s MEPL to his firm or otherwise. Further, he admitted that no goods were ever delivered to his firm, sometimes on the specific direction of Mohd. Ali Akram Khan, he delivered invoices in relation to the outward supply to the truck driver at the Delhi border.



- vi. On being asked he stated that the account detail fed at the time of GST registration was his saving account (A/c No. 34054262972, IFSC-SBIN0016605) and after GST registration one current account was opened by him. All the payments, he had received in that account are from the buyer firms and after receipt, he made payment to M/s MEPL against the invoice value.
- vii. On being asked he stated that he has no information that what goods were transported. He only received invoices from different units of M/s MEPL, and in lieu of that, invoices were issued from his firm to other buyer firms. The payment is routed through his firm to M/s MEPL. For all this activity he withdraws Rs. 35,000/- per month from the current account of M/s Provieu Traders. From that Rs. 15,000/- was booked as expenses incurred to maintain the firm, salary payment and rent (Rs. 6,500/-) of the premise.

**Outcome:** M/s Provieu Traders (07ADGPT2590M2ZX) is a non-operational firm and was created by Mr. Vishal Tripathy in collusion with Mohd. Ali Akram Khan and Mr. PS Bakshi, marketing personnel of M/s MEPL. Further, the said firm was created solely for the purpose of clandestine supply of goods i.e., Printed Laminates to Pan Masala and Chewing Tobacco manufacturer, which was shown to be supplied to M/s Provieu Traders on the tax invoices issued by M/s MEPL. However, only tax invoices were received and issued from M/s Provieu Traders, and no actual movement of goods to/from M/s Provieu Traders ever took place.

**4.4.3** Statement of Shri Ramesh Chander S/o Shri Daleep Singh, Proprietor of M/s Globe Enterprises (01BIKPC6617E1ZS), Kartholi, Dasal, Bari Brahmana, Samba, Jammu and Kashmir, 181133; Director of M/s Gwalior Enterprises Pvt. Ltd. (07AAHCG0818Q2Z7), Space No.-216, Plot No-19, Radha Chamber, G-Block Community Centre, Vikas Puri, Delhi-110018; Director of M/s Mantova Enterprises Pvt. Ltd. (07AALCM8399L1ZG), UG- 17, Tower No. 4, Vishwa Deep, District Centre, Janak Puri, Delhi-110058; Director of M/s Mantova Enterprises Pvt. Ltd. (09AALCM8399L1ZC), Plot No-8, Gata No.-237, Village Mubarakpur, Lucknow, 226021; Director of M/s Mantova Enterprises Pvt. Ltd. (18AALCM8399L1ZD) Hajo Road, Amingaon, Guwahati, Kamrup, Assam, 781031; and Director of M/s Manchester Enterprises Pvt. Ltd. (18AALCM8855D1Z1), 300Sq, Orchid Garden, Khanamukh Jalukbari Guwahati, Assam, 781014, was recorded under Section 70 of the CGST Act, 2017 on 06.04.2023 (**RUD-285**) wherein he *inter alia* deposed that,

- he was working with M/s New Bharat Golden Road Carrier, and used to go to M/s Uflex Limited, Noida for making bilty and during the said period **he met Shri Sujeet alias Rahul owner of M/s Bharat Transport Company. In 2017 Shri Sujeet alias Rahul asked him to provide a copy of Aadhar Card/Pan Card for opening a new bank account. When he asked the reason for the same,**



*Shri Sujeet alias Rahul informed him that he received huge amounts in cash which is required to be deposited in his accounts and further transferred to the accounts of various firms. For this arrangement he was offered Rs. 8-10 thousand/month. He further stated that since he needed money, he provided the copy of Aadhar Card/Pan Card and a cancelled cheque of his PNB account (1398000100361127) to Shri Sujeet alias Rahul.*

- *Shri Sujeet alias Rahul paid him Rs. 8-10 thousand per month for almost 10 months.*
- *He further confirmed that registration of all the aforesaid companies/ firms on his KYC documents was obtained by Shri Sujeet alias Rahul because all these firms/companies were registered after providing documents to Shri Sujeet alias Rahul.*
- *On being asked he stated that he has no information that whether M/s Globe Enterprises, Jammu; M/s Gwalior Enterprises Pvt. Ltd., Delhi; M/s Mantova Enterprises Pvt. Ltd., Delhi; M/s Mantova Enterprises Pvt. Ltd., Lucknow; M/s Mantova Enterprises Pvt. Ltd., Assam and M/s Manchester Enterprises Pvt. Ltd., Assam, ever existed at their registered premise because he never visited the said premises and the mobile no./email id used for GST registration did not belong to him. He further stated he never signed any rent agreement of the above firms/companies.*

**Outcome:** M/s Globe Enterprises, Jammu; M/s Gwalior Enterprises Pvt. Ltd., Delhi; M/s Mantova Enterprises Pvt. Ltd., Delhi; M/s Mantova Enterprises Pvt. Ltd., Lucknow; M/s Mantova Enterprises Pvt. Ltd., Assam and M/s Manchester Enterprises Pvt. Ltd., Assam were non-existent firms/companies as admitted by proprietor/one of the directors of said firms/companies in his statement that these firms were created by Shri Sujeet alias Rahul on his KYC documents and he never was involved in the functioning of these firms. Further, all the aforesaid firms/companies were created solely for the purpose of clandestine supply of the goods i.e., Printed Laminates to Pan Masala and Chewing Tobacco manufacturer, which was shown to be supplied to these firms/companies on the tax invoices issued by group companies of Montage.

**4.4.4** Statement of Shri Rajender Singh Negi S/o Late Manwar Singh Negi, Proprietor of M/s R.N. Trading (07BPNPN0572H1ZO), H.No.-10, Harphool Vihar, Baprola, Nangloi, Delhi, 110041, was recorded under Section 70 of the CGST Act, 2017 on 24.04.2023 (**RUD-286**) wherein he *inter alia* deposed that,

- *he is working as **delivery boy and engaged with Apollo Pharmacy for delivery of Medicine** and getting a salary of Rs. 22-24 thousand per month.*





- he came to know about M/s R.N. Trading (07BPNPNo572H1ZO), when he received a summons sent by office of the DGGI, Ghaziabad Regional Unit.
- he met Shri Ankit Kumar common friend of his friend Shri Vinayak Tiwari. Shri Ankit Kumar asked him to provide copy of Aadhar Card/Pan Card/cancelled cheque to Shri Ankit Kumar for opening a new bank account, when he asked the reason for opening new bank account in his name, Shri Ankit Kumar informed him that in the said account funds will be received from some NGO and after deducting 4-5% from the said fund he had to transfer the remaining amount to other accounts as per his directions. However, later Shri Ankit Kumar informed that the account could not be opened and hence he did not pay any amount to him.
- he has no information that whether M/s R.N. Trading, ever existed at their registered premise because he never visited the said premise and stated that **the said firm was registered on his KYC documents without his knowledge and hence the said firm was a fake firm and all the transaction carried by that firm were also fake.**

**Outcome** M/s R.N. Trading was a non-existent firm and was created solely for the purpose of clandestine supply of the goods i.e., Printed Laminates to Pan Masala and Chewing Tobacco manufacturer, which was shown to be supplied to M/s R.N. Trading on the tax invoices issued by group companies of Montage.

**4.4.5** Statement of Shri Prabhjeet Singh S/o Shri Manjeet Singh, Proprietor of M/s S.S. Trading Co. (07GLDPS5476Q1Zo), H.No.2, Ambedkar Palace, A-1 Baprolla Vihar, Nangloi, Delhi-110041, was recorded under Section 70 of the CGST Act, 2017 on 05.04.2023 (**RUD-287**) wherein he *inter alia* deposed that,

- On being asked he stated that **he is working as delivery boy and engaged with Now Delivery for delivery of Medicine** and getting a salary of Rs. 20-22 thousand per month.
- he came to know about M/s S.S. Trading Co. (07GLDPS5476Q1Zo) when the search was conducted by Income Tax Department at his residential premise.
- he met Shri Ankit Kumar common friend of his friend Shri Vinayak Tiwari. Shri Ankit Kumar asked him to provide a copy of Aadhar Card/Pan Card/cancelled cheque to open a new bank account, when he asked the reason Shri Ankit Kumar informed him that in the said account funds will be received from some NGO and after deducting 4-5% from the said fund he had to transfer the remaining amount to other accounts. However, later Shri Ankit Kumar informed him that the account could not be opened and due to that Shri Ankit Kumar did not pay any amount to him.



- *he has no information whether M/s S.S. Trading Co. (07GLDPS5476Q1ZO), ever existed at their registered premise because he never visited the said premise and stated that **the said firm was registered on his KYC documents without his knowledge and hence the said firm was a fake firm and all the transaction carried by that firm was also fake.***

**Outcome** M/s S.S. Trading Co., was a non-existent firm and was created solely for the purpose of clandestine supply of the goods i.e., Printed Laminates to Pan Masala and Chewing Tobacco manufacturer, which was shown to be supplied to M/s S.S. Trading Co., on the tax invoices issued by group companies of Montage.

**4.4.6** Statement of Shri Manish Kumar Jha S/o Shri Shiv Kumar Jha, Proprietor of M/s Sun Trading Company (07BDIPJ1111P1ZK), 111 Old 7L New No 48, G/F, Kh No 22/13 Surat Singh Enclave, Block-Y, Adarsh Enclave Prem Nagar, New Delhi-110041, was recorded under Section 70 of the CGST Act, 2017 on 24.08.2023 **(RUD-288)** wherein he *inter alia* deposed that,

- *In 2018 he started work of delivery boy in a Pan Masala firm located at Sector-10, Noida, but because of less demand the firm was closed.*
- *he came to know about M/s Sun Trading Company (07BDIPJ1111P1ZK) when a letter was received at the residential address.*
- *during his job in Pan Masala firm at Sector-10, Noida he had given copy of his Pan Card, AADHAR card, residential address, a leaf of cheque book of his bank account to Shri Satya Prakash Kumar alias Rakesh, and possibly he created the said firm based on his KYC documents because the firm was registered nearby that period.*
- *On being asked he stated that he has no information that whether M/s Sun Trading Company (07BDIPJ1111P1ZK), ever existed at their registered premise because he never visited the said premise and stated that **the said firm was registered on his KYC documents without his knowledge and hence the said firm was a fake firm and all the transaction carried by that firm were also fake.***

**Outcome** M/s Sun Trading Company was a non-existent firm and was created solely for the purpose of clandestine supply of the goods i.e., Printed Laminates to Pan Masala and Chewing Tobacco manufacturer, which was shown to be supplied to M/s Sun Trading Company on the tax invoices issued by group companies of Montage.

**4.4.7** Statement of Shri Rajesh Kumar Singh S/o Shri Indrakant Singh, Proprietor of M/s Jyoti Traders (07EWAPS6954P1ZK), A-175, Naraina Industrial Area, Phase, 1, Naraina, Delhi, 110028 and M/s Soham Marketing (07EWAPS6954P3ZI), House No.126,



Block, C, Naraina Ph-1, Naraina, Delhi, 110028, was recorded under Section 70 of the CGST Act, 2017 on 03.02.2022 **(RUD-289)** wherein he *inter alia* deposed that,

- he is **working as Security Guard** and at present engaged with M/s Pankaj Security Services, Rajapuri, Delhi;
- he stated that Shri Rakesh Kumar (9871835094, 7065881339) working as Security Guard with him asked for his Pan Card, AADHAR card, to open a new bank account, when he asked the reason Shri Rakesh Kumar informed him that to recover the payment of known person. Because Shri Rakesh Kumar was working with him since last 8 years, he provided the said documents and thereafter Shri Rakesh Kumar went with him to YES bank and opened a new bank account.
- the email ID and the mobile number used for GST registration of both the above firms do not belong to him and he never received any message from the GST department.
- he has no information whether M/s Jyoti Traders (07EWAPS6954P1ZK), and M/s Soham Marketing (07EWAPS6954P3ZI), ever existed at their registered premise because he never visited the said premises and also stated that **the said firms were registered on his KYC documents without his knowledge and hence the said firms were fake firm and all the transaction carried by them were also fake.**

**4.4.8** Statement of Shri Baburam Pal S/o Shri Ramnath Singh, Proprietor of M/s Pal Trading Co. (07BUXPP4783K1ZI), LG 8 D-211/104, Munirka, New Delhi-110021, was recorded under Section 70 of the CGST Act, 2017 on 03.02.2022 **(RUD-290)** wherein he *inter alia* deposed that,

- he is **working as Multi Skill Technician** in IBM during the period 2017 to 2019 and from 2019 to 2021 in George Scroll Horge and after April 2021 Orril Energy Services Pvt. Ltd.;
- on being asked he stated that except his job he is not engaged in any kind of business or profession;
- on being asked he stated Shri Vijay Kumar, his brother-in-law had asked for sending his KYC documents on his mobile through WhatsApp for his permanent job. After few days of that, Mr. Vijay Kumar called him and informed that for his permanent job, there has been talk in a company located in Noida 57, in which he will get more salary than before;
- In 2018, he called him and asked him to bring his documents, then he took him to a company, there was no board with the name of the company. There was only one two-storey building in the company's courtyard. Mr. Vijay took him to the



1st floor of the building and introduced him to a 30–35-year-old man who made him sign some forms, one of which he remembers was to open an HDFC bank account. Further, he also given a copy of his resume, high school papers, Aadhaar card, PAN card to that person at Mr. Vijay's behest;

- He further informed that when he said that he already has a saving account in HDFC Bank, so there is no need to open another account, then Shri Vijay informed that for job in that company he has to open a separate account;
- After about a month, when he asked his brother-in-law Mr. Vijay Kumar about joining, he informed that there was no vacancy at present and his documents are deposited in the company, as soon as the place is vacant, he will talk there for his joining. He further informed that, he asked his brother-in-law Mr. Vijay Kumar many times about joining in the company where he had submitted his documents, but Mr. Vijay avoided every time;
- He further stated that in September or October 2019, when he went to the Gandhi Nagar (Ghaziabad) branch of HDFC Bank where he has a savings account, to enquire about the premium of his medical insurance, then the officer there told that two accounts are active on his PAN card, one is saving account and the other is a current account. The bank officer further informed that the current account is in the name of Pal Trading Company.

After that he enquired about the same to his brother-in-law Mr. Vijay, he informed him that the company in which he had given documents for the job has opened an account by mistake, he will talk there and get that account closed;

- He further stated that the registration of M/s Pal Trading Company, with the GST Department using his documents such as PAN card and Aadhaar was obtained without his knowledge, and it is totally illegal and he have nothing to do with any act done by the said firm.

**4.4.9** Statement of Ms. Neelima W/o Mr. Mahendra Singh Bisht, Proprietor of M/s Neelima Enterprises (07ASCPN4947P1Z2), B-158, Sadatpur, ST No.-2, Karawal Nagar, Shahdara, Delhi, 110094, was recorded under Section 70 of the CGST Act, 2017 on 12.12.2023 (**RUD-291**) wherein she *inter alia* deposed that,

- She started the firm M/s Neelima Enterprises (07ASCPN4947P1Z2), in July' 2020 for doing E-commerce business under the guidance of her husband's friend Mr. Roshan Jha (8700529496). Further, she stated that Mr. Roshan Jha had given firms details to Chartered Accountant Mr. Anmol Kumar CA membership No. is 524308 (Mobile No. 9312745308 & 8954989743) & his assistant Mr. Pushpender (Mobile No. 8057893228 & 9821369203) to look after the GST return filing.



- she confirmed that except the supply made through MEESO (E-commerce Operator) she neither purchased nor supplied any goods.
- after receipt of recovery notice of Rs. 2,87,02,356/-, from Resolution Professional appointed in the matter of M/s Lagrowth Associates Pvt. Ltd. (Formerly M/s Montage Sales Pvt. Ltd.), it came to her knowledge that some unwanted transactions have been done by Mr. Anmol Kumar (Chartered Accountant) from M/s Neelima Enterprises without her knowledge, and when she asked him about this Mr. Anmol Kumar and his assistant said they would manage and would reply to this notice. But now she came to know that they have committed fraud in the firm and escaped from their office address i.e. F-7, SNG Plaza, Near Knowledge Park-2, Metro Station, Greater Noida.
- she did not carry out any transaction with M/s Lagrowth Associates Pvt. Ltd. (Formerly M/s Montage Sales Pvt. Ltd.) at any point of time and came to knowledge of this company only after receipt of recovery notice.
- Ms. Neelima submitted the bank account statement **(RUD-291C)** of her firm which clearly exhibit that no transaction was made to M/s Lagrowth Associates Pvt. Ltd. (Formerly M/s Montage Sales Pvt. Ltd.). Further, the a/c statement also exhibited that the payment received if any is only from Fashnear Technologies Pvt. Ltd. (payment gateway of MEESO) and directly from the customers through PAYU Payment gateway and no payment credited from any other firm/company.

**4.4.10** Statement of Shri Ashish Mittal S/o Shri Mohan Lal Mittal, Proprietor of M/s Convergent Alliance, T-165, GF, Street No. 7, Shivaji Nagar, Narela, Delhi, 110040 was recorded under Section 70 of the CGST Act, 2017 on 08.02.2022 **(RUD-292)** wherein he *inter alia* deposed that,

- M/s Convergent Alliance, T-165, GF, Street No. 7, Shivaji Nagar, Narela, Delhi, 110040 is engaged in the **erection and commissioning of CCTV and trading of CCTV cameras and accessories.**
- **M/s Convergent Alliance had not received any supply from M/s MSPL, Delhi.** Further, he stated that **a verbal communication was made with Shri H.S. Matharu with reference of one person namely Shri Rahul to supply packaging material to pack CCTV camera and for that they had made payment of Rs. 14,70,646/- to M/s MSPL, Delhi, but no material was delivered to his firm,** and the payment made to M/s MSPL, Delhi is still to be recovered.
- **M/s MSPL, Delhi, had issued tax invoices to M/s Convergent Alliance of taxable value Rs. 6.96 Crore involving GST Rs. 1.25 Crore during**





***the period April 2021 and May 2021, but neither any goods were delivered to his firm, nor he had made payment in respect of those invoices. Further, he stated that the invoices issued by M/s MSPL, Delhi were reflected in the GSTR-2A of M/s Convergent Alliance during April 2021 & May 2021, but ITC against those invoices were not availed by his firm.***

- ***he contacted Shri H.S. Matharu regarding the same, but he informed that by mistake the said invoices were raised to his firm and he assured that the same would be rectified in due course, but till date, no correction has been made.***

**Outcome:** M/s MSPL, Delhi had issued invoices to M/s Convergent Alliance and as stated by Shri Ashish Mittal no goods were supplied to his firms. From the above it appears that the invoices were issued to M/s Convergent Alliance only to hide the name of actual buyers and goods underlying those invoices were clandestinely supplied to actual buyers.

**4.4.11** Statement of Shri Vinay Rewari S/o Late Virendra Rewari, Proprietor of M/s Katyayni Enterprises (07AHGPR4479K1ZO), was recorded under Section 70 of the CGST Act, 2017 on 05.07.2021 (**RUD-293**) wherein he *inter alia* deposed that,

- ***he imports goods from Dubai and the goods imported by his firm is used in hotel and pharma industry.***
- ***he met Mr. Ajay (9937386007, 8377930007), supervisor of M/s Bharat Transport Company in a function and Mr. Ajay informed him that he will arrange invoices for availing ITC so that cash liability of his firm could be saved. He agreed with Mr. Ajay and thereafter he received tax invoices from M/s MSPL, Delhi without the concomitant supply of goods during April 2021 through courier and ITC involved on those invoices were availed by his firm for payment GST liability against outward supply.***
- ***on being asked he stated that the payment against those invoices was not made by him.***

**4.4.12** Statement of Shri Hansbir Betala S/o Shri Mahaveer Chand Betala, Godown - Md. Gahar Ali opposite NRL Petrol Pump, Hajo Road, Amingaon, Guwahati-31, was recorded under Section 70 of the CGST Act, 2017 on 26.06.2021 & 29.06.2021 (**Collectively RUD-294**) wherein he *inter alia* deposed that,

- ***On being asked he stated that he knows Shri Nitesh Kumar Singh, as he is the owner of the building Sri Ram Market, Chatribari, Guwahati-781001 and the said premise was being used for obtaining GST registration of M/s Khalid Traders (18FCMPK4971D1Z9).***



- On being shown he stated that he agreed with the statement of Sri Nitesh Kumar Singh except the point that he was going to start any business, actually he told him that Sek Khalid was going to start business. Further, he stated that he had rented his godown at the premise of Md. Gahar Ali opposite NRL Petrol Pump, Hajo Road, Amingaon, Guwahati-31 to Sek Khalid.
- on being asked he stated that Madan Jena informed him about the Sek Khalid that he wants to start Trading Business. His Address was mentioned from the Aadhar Card shown to him by Madan Jena and Madan Jena came in contact with him in 2018 through an acquaintance Pulin Das.
- On being asked he stated that the go-down was primarily used for the storage of packing material of KP brand Pan masala and Zarda.
- On being asked he stated that the laminated packing material was supplied by Montage Sales Pvt. Ltd. (07AAMCM9016D1ZG), to M/s Khalid Traders (18FCMPK4971D1Z9).
- On being shown the total outward supplies from Montage Sales Pvt. Ltd. (07AAMCM9016D1ZG) to M/s Khalid Traders (18FCMPK4971D1Z9) which is Rs 29,10,94,121/-, he agrees that the supplies made to M/s Khalid was received in his godown and from this stock whatever supplies were made all of them were supplied and delivered in the Brahmaputra Industrial Park on the direction of Madan Jena.
- On being asked that during the search at their godown tax invoice issued by M/s Montage Flexipack Sales Private Limited (09AAMCM9015A1ZJ) to M/s Kamakhya Trading Co (18AJUPU0082F1ZR) was also recovered, he stated that he allowed to store the goods belonged to M/s Kamakhya Trading Co. He did not have any rental agreement of his godown premise with M/s Kamakhya Trading Co. The said arrangement was made as directed by Shri Madan Jena. The goods stored were Printed Paper Aluminum Foil Laminate meant for Kamala Pasand (KP) situated at Brahmaputra Industrial Park, Guwahati.
- On being asked that during the search at their godown tax invoices issued by M/s Montage Sales Private Limited (07AAMCM9016D1ZG) to M/s Manchester Enterprises Pvt. Ltd. (18AALCM8855D1Z1) was also recovered, he stated that he allowed to store the goods belonged to M/s Manchester Enterprises Pvt. Ltd. The said arrangement was made as directed by Shri Madan Jena. The goods stored were Printed Paper Aluminum Foil Laminate meant for Kamala Pasand (KP) situated at Brahmaputra Industrial Park, Guwahati.
- On being asked he stated that he had factory at Amingaon and engaged in manufacturing of Wafer Biscuits. The factory premise was consisting of 4800 sq. feet. Since the entire godown premise was not used or required by him then one



person Shri Pulin Das, who was the caretaker of M/s Assam Cafaine Compound, where his factory situated, introduced one person Shri Madan Jena in the year September/October, 2018 who needed a storing place of his goods. So, he let him to store his goods in his factory premise and in turn he paid him Rs 14/- per sq. feet for 660 sq. feet. Out of Rs 14/- he paid Rs 4.50/- to Pulin Das as his commission. But as the unit was not running well, he closed the unit and took the godown premise (3000 sq. feet) on rent from Md. Gahar Ali, Opposite NRL Petrol Pump, Hajo Road, Amingaon, Guwahati-31 for keeping his used machineries. Later on, he disposed all the used machineries and the godown was completely empty where Shri Madan Jena stored his goods. He did not have any rental agreement with Shri Madan Jena. Shri Madan Jena stored goods for different entities viz., M/s Manchester Enterprises Pvt. Ltd. (18AALCM8855D1Z1), M/s Kamakhya Trading Co (18AJUPU0082F1ZR) and M/s Khalid Traders (18FCMPK4971D1Z9). But Shri Madan Jena never made any rental agreement with him in regards to the godown premises in respect of M/s Manchester Enterprises Pvt. Ltd., M/s Kamakhya Trading Co, further he never met the proprietors of these two. Later on, after his hard pursuance Shri Madan Jena made a rental agreement in respect of his godown premise with M/s Khalid Traders but he took with him the copy of the same and presently he did not have any copy of the rental agreement made with M/s Khalid Traders.

- On being asked he stated that he does not have any detailed address of Shri Madan Jena and only had his number 7790000580/7790000587. He also stated that the payment was received in cash from Shri Madan Jena.
- On being asked he stated that during the period 2018 to March/April 2019 either Shri Madan Jena or one of his representative/workers was present during the dispatch of goods. After that he requested him to look after the dispatch and since then as per his direction, he gives instructions to his employee/worker and accordingly his employee/worker do the needful regarding dispatch of goods. After dispatch, he sent the documents of weighment slip and goods receipt acknowledgement slip so obtained to Shri Madan Jena. The goods were dispatched by D I Pick up Van from his godown

**4.4.13** Statement of Mohd. Shadab Quadri, Proprietor of M/s Basic Traders Rajasthan was recorded under Section 70 of the CGST Act, 2017 on 22.01.2022, and 23.01.2022, **(RUD-295)** wherein he *inter alia* deposed that,

- Mohammad Ali Akram Khan alias Akram is his distant relative and he resides in Cuttack in my neighborhood;



- On being asked about M/s Imra Sales Rajasthan he stated that it is proprietorship firm of his boss i.e., Md. Ali Akram Khan, which was engaged in the business of trading of printed laminate;
- On being asked about M/s Basic Traders Rajasthan he stated that the firm is his proprietorship firm, and was established on the direction of Md. Ali Akram Khan during July 2017 and also registered with GST department vide GSTIN 08AAKPQ9466A1Z. He further stated that other firms on his PAN in the name of M/s Basic Traders (GSTIN-21AAKPQ9466A1ZP) was established in Cuttack during July 2017. Both these firms are engaged in supply of goods supplied by M/s MEPL;
- On being asked he stated that apart from the above he also established firms namely M/s PB Associates (07ADNPB7822K1ZC), M/s Proview Traders (07ADGPT2590M2ZX) and M/s Zodiac Traders (08AJVPA9330R1ZD) and M/s Iconic International (07FUHPS8719A2ZB). These all firms along with M/s Basic Traders and M/s Imra Sales were used for issuance of fake Invoices to various firms as per direction of Mohd. Akram whereas actual goods were delivered to Pan Masala/Chewing Tobacco manufacturers;
- On being asked he stated that he handed over bill and bill of their firms to truck drivers and the said goods were transported to Nathdwara. Once a truck driver called him after reaching the factory premises and informed that the goods were unloaded in the factory of Miraj and initially, he did not know about the said facts and therefore he directed the driver to contact the sender of goods i.e. M/s MEPL, and then as per the direction of M/s MEPL, the said truck was unloaded at the premise of Miraj. He further stated that Md. Akram directed him that they had to get back sales invoices after unloading of goods as these goods were shown as supplied to their retail firms (firms created and operated by him), and further shown as cash sale from these retail firms and thus purchase invoices need to be in their custody, and therefore, these invoices need to be reverted back. Thus, he came to know that goods shown to be supplied by M/s Imra Sales Rajasthan, M/s Basic Traders, M/s Zodiac Traders, M/s Proview Traders, M/s Iconic International, and M/s PB Associates were actually supplied to M/s Miraj Products Pvt. Ltd., Nathdwara;
- On being asked he stated that he had login id and password for online banking transactions of M/s Imra Sales Rajasthan, M/s Basic Traders and M/s Zodiac Traders. However, he asked for OTP from the concern person as and when required, like in respect of M/s Imra Sales Rajasthan, Md. Akram provides OTP and in respect of M/s Zodiac Traders, Saiyad Altaf Ali provides OTP. Further, in



respect of M/s PB Associates, Shri Pramod Bansal did bank transaction and Shri Vishal Tripathi did banking transaction in respect of M/s Proview Traders;

- On being asked he stated that being employee of Md. Akram he was handling operations of Jaipur based firms and was being paid Rs. 20,000/- per month. Further, expenses of his house rent and food were also borne by Md. Akram.
- On being shown he had perused the printouts of text messages & WhatsApp chat with Shri Jaidev Singh and put his dated signature in token of having seen the same. He stated that in the said messages Shri Jaidev Singh sent his detail of goods transported by M/s Montage. In WhatsApp messages, Shri Jaidev Singh sent him invoices issued by M/s Montage Enterprises Pvt. Ltd., in the name of M/s Proview Traders and M/s Iconic International and simultaneously sent the detail of products transported in particular truck. For example,

➤ “R.J.32.G.A.8143.N.Z.R.Tube.Rs2.Rolls.190.Ph.no.8955663613.Jodhpur”

On 09.06.2019 (6:37PM), he received message in which RJ-32-GA-8143 was the truck number, N.Z.R. Tub.Rs.2. Rolls.190 means 190 Rolls of Nazar Tube of MRP-2, the mobile number of truck driver was 8955663613 and Jodhpur denotes location where goods actually supplied.

➤ “R.J.32.G.B.1760.Zafri.P.M.@4.Rolls.380.Ph.no.9929191598.Jodhpur”

On 21.07.2019 (6:14PM), he received message in which RJ-32-GB-1760 was the truck number, Zafri.P.M.@4.Rolls.380 means 380 Rolls of Zafri Pan Masala of MRP-4, the mobile number of truck driver was 9929191598 and Jodhpur denotes location where goods actually supplied.

➤ “D.L.1.G.C.6387.miraj@.10.Roll.271.Aviskar.pm.@4.Rolls.55.Talent.Zr.8.Rolls.Dcid.Wasing.powder.156.Rolls.Miraj.@15.Rolls.ph.no.9166503947”

On 20.07.2019 (6:56PM), he received message in which DL-1-GC-6387 was the truck number, miraj@.10.Roll.271. means 271 Rolls of Miraj (MRP-10) Aviskar.pm.@4.Rolls.55 means 55 Rolls of Aviskar Pan Masala (MRP-4), Talent.Zr.8.Rolls means 8 Roll of Talent Zarda etc.

- On being perused Handwritten Diary mentioned at Sl.No. 6 & 7 to GST INS-02 of Panchnama dated 20.01.2022 drawn at residence of Moh Hafeez, Plot No. 28, Gali No.6, Nandpuri, Jaipur he stated that in the said diaries he maintained cash transactions related to various retail firms created & operated by him such as M/s A. K Brothers, Jaipur, M/s Deepak Enterprises, Jaipur, M/s Yaduvanshi Traders, Jaipur, M/s Kamaljeet Traders, Jaipur, M/s Shidra Enterprises, Jaipur and sometimes in Imra Sales also. He stated that he received cash from Md. Akram through Angadia and then such cash was deposited by him in above mentioned firms as per cash sale shown in books of accounts. As and when





required Md. Akram provided him cash and the said received amount was also mentioned in these diaries. For example, at page no. 17 of Handwritten Diary (Sr. No.6) to GST INS-02, he had shown opening balance of Rs.2,21,300/- on 18.08.2018 and then, he received Rs.50,00,000/- in cash on 18.08.2018 and thereafter he deposited Rs.2,00,000/- in M/s A. K Traders, Rs.2,00,000/- in M/s Deepak Enterprises, Rs.2,00,000/- in M/s Yaduvanshi Traders, Rs.26,450/- in M/s Shidra Enterprises and Rs.25,000/- in M/s Kamaljeet Traders and remaining amount Rs.45,69,850/- remained with him, which was further deposited in parts on 28.08.2018 on the next page (Page No.19). In such a manner, he maintained cash transaction in those diaries.

**4.4.14** Statement of Mohd. Ali Akram Khan, Proprietor of M/s Imra Sales Rajasthan was recorded under Section 70 of the CGST Act, 2017 on 02.08.2022, and 03.08.2022 (**RUD-296**) wherein he *inter alia* deposed that,

- He started a trading firm M/s Imra Sales Rajasthan in Jaipur on directions of Shri Keshar Singh, employee of M/s Montage Enterprises Pvt. Ltd. He further stated that he created firms namely M/s Basic Traders Rajasthan, in the name of Md. Shadab Quadri, M/s Provieu Traders in the name of Shri Vishal Tripathy, M/s PB Associates in the name of Shri Pramod Bansal and M/s Zodiac Traders in the name of Shri Altaf;
- On being asked he stated that on being directed by him Md. Shadab Quadri created retail firms namely M/s A K Brothers, M/s Yaduvanshi Traders, M/s Deepak Enterprises, M/s Kamaljit Traders, M/s Shidra Enterprises. Further, on being shown statements dated 22.01.2022, 23.01.2022 & 24.01.2022 tendered by Mohd. Shadab Quadri, he agreed with the facts mentioned in the statements of Mohd. Shadab Quadri;
- On being asked about the cash flow, he informed that after issuing the invoice to retail firms, they used to issue a token and send the same to Shri Idris who was working for Shri Kesar Singh, employee of M/s MEPL and on the basis of that token, M/s MEPL used to arrange the cash and delivered the same to them through Angadias and after receiving the cash in Jaipur, the cash was deposited by Mohd. Shadab in the bank accounts of the retail firms as per the value involved in the invoices issued to these retail firms. After receiving the amount in the bank account of these retail firms, Mohd. Shadab used to transfer the amount from these retail firms through RTGS/online mode to the firms through whom invoices were issued in these retail firms as Mohd. Shadab also operated these retail firms and had access to their net banking;
- On being asked he stated that he knows Shri Dipanshu Gupta and Shri Sarang Jhunjhunwala to whom he used to provide fake invoices from firms



*operated by him to fake firms created by Shri Dipanshu Gupta during 2017-19. Shri Kesar Singh used to direct him for providing fake invoices to firms operated by Shri Dipanshu Gupta.*

**Outcome:** In view of the statements of Md. Shadab Quadri and Md. Ali Akram Khan, it appears that for the period July 2017 to October 2019, Md. Shadab Quadri and Md. Ali Akram Khan has created/operated bogus firms namely M/s Basic Traders Rajasthan, Basic Traders Odisha, M/s Proview Traders, M/s PB Associates, M/s Zodiac Traders, M/s Imra Sales Rajasthan, M/s Polymart Traders, M/s Iconic International and M/s MEPL had shown supply to these bogus firms whereas underlying goods were actually supplied to various Pan Masala/Chewing Tobacco manufacturer. It also appears that the payment received in cash from M/s MEPL through angadias were deposited in the bank accounts of these bogus firms and through those bank accounts finally the money was transferred to the bank account of M/s MEPL.

**4.5** Whereas, the GST returns of the firms/companies discussed in Para 4 were analysed and an excel sheet **(attached with this SCN as Annexure – A - Summary of 1M, 2A & 3B of Bogus Firms)** is prepared having financial year-wise details of ITC available as per GSTR-2A, ITC availed as per GSTR-3B and ITC passed on by issuing Business to Business invoice as per GSTR-1M. The Excel Sheet is attached with this Show Cause Notice.

And whereas, ongoing through the excel sheet, it appears that in many cases the ITC was available as per GSTR-2A (most of which passed on by M/s MEPL and its depots), but as per GSTR-3B returns the ITC was neither availed nor utilized or partial amount of ITC was availed and utilized. Similarly, as per GSTR-1M, these firms either had not shown or had partially shown outward supply. Further, it also appears that in many a case most of the outward supply was 'Business to Customer' type of supply, whereas the goods were customized goods. From the above it evident that goods were neither received nor supplied by these bogus firms along with tax invoices issued by M/s MEPL and its depots or issued by these firms. For illustration, a list of firms is placed hereunder, in which ITC was available as per GSTR-2A, but they either not availed or partially availed ITC in their GSTR-3B returns, similarly either not passed or partially passed on it as per GSTR-1M,

<b>GSTIN &amp; Trade Name (M/s)</b>	<b>ITC available as per (GSTR-2A)</b>	<b>ITC availed as per (GSTR-3B)</b>	<b>ITC passed on as per (GSTR-1M)</b>
06AWRPM0914E1ZM Osis International	42,92,282	-	-
06FACPK6158L1ZC United International	28,19,304	-	-
07AKLPJ5035D1ZD Blue Star	2,31,13,403	14,42,972	22,12,268



07ALMPU0109M1ZR S S Traders	3,98,83,695	17,10,216	1,33,95,879
07BUTPS6855F1ZT Avtar Trading Co	26,16,847	-	-
07CFAPT7827M1ZS Jai Bhawani Traders	1,29,46,433	-	42,38,665
07DHOPP9901H1ZT Dinesh Enterprises	47,10,410	-	-
07FOZPP2803G1ZG Pandit Traders	59,94,541	-	-
07FRMPR1240D1ZU Pandit Traders	2,40,09,842	-	47,70,056
07LVWPS1348M1ZD Shivanju Traders	4,06,24,577	74,69,118	3,69,96,340
09BNIPV2084B1ZU S.V. Traders	35,97,031	-	-
09BSPPG9767A1ZA Rajeev Trading Co.	59,90,818	-	-
09BTDP7832B1ZQ Unique Services	1,59,39,187	-	1,11,82,883
09BUTPS6855F1ZP Avtar Trading Co.	1,46,59,485	-	-
09COXPK7095E1Z4 Singha Enterprises	2,01,38,746	-	15,68,628

**4.6 Outcome of Financial Investigation of the bogus firms/ companies is discussed hereunder:** The GST registration details of the aforesaid firms/companies have been downloaded from the AIO and on analysis it has been noticed that most of these firms/companies did not furnish the bank account details in their GSTIN. Further, following firms/companies have furnished the bank account details in their GSTIN.

And whereas, Account Opening Form, KYC documents and account statements of the following bank accounts were sought from the concerned bank. The information shared by the banks are analyzed and outcome of the analysis is briefly discussed hereunder,

GSTIN, & Trade Name	Bank IFSC & A/c Number	Outcome of Bank Analysis
01BIKPC6617E1ZS Globe Enterprises	PUNB0139800 1398000100361127 (RUD-297)	The A/c statement for the period 01.07.2017 to 31.03.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement. At two instances payment was received from S K Enterprises ₹1 and ₹5 Lakh and at one instance ₹5 lakh received from Genius Enterprises, the said payment was transferred to Gwalior Enterprises or cash withdrawal.
07AAHCG0818Q2Z7 Gwalior Enterprises Pvt. Ltd.		
09AAHCG0818Q1Z4 Gwalior Enterprises Pvt. Ltd.		
06IQSPS7194P1ZA Ganpati Enterprises	BDBL0001591 10190007921249 (RUD-298)	The A/c statement for the period 07.09.2019 to 03.09.2020 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.



07AAHCB5448H1ZK BPSR Industries Pvt. Ltd.	YESB0000423 042363700000236 <b>(RUD-299)</b>	The A/c statement for the period 06.01.2018 to 26.03.2018 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
09DLHPR6532R1Z3 Kritika Trading Co.	IBKL0001409 1409104000085144 <b>(RUD-300)</b>	The A/c statement for the period 17.06.2019 to 24.03.2023 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07AAHCC6179Q1ZU Catania Enterprises Pvt. Ltd.	ICIC0006554 655401502159 <b>(RUD-301)</b>	The A/c statement for the period 01.07.2017 to 30.06.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07AAHCG0827H1ZQ Ghaziabad Enterprises Pvt. Ltd.	KKBK0000143 8511594209 <b>(RUD-302)</b>	The A/c statement for the period 18.07.2017 to 01.07.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
09AAHCG0827H1ZM Ghaziabad Enterprises Pvt. Ltd.		
09AAHCB5448H1ZG BPSR Industries Pvt. Ltd.		
07AAIFE1973E1ZI Elfed Industries	BDBL0001591 10200004323104 <b>(RUD-303)</b>	The A/c statement for the period 19.07.2020 to 02.04.2021 analyzed and it has been noticed that Rs. 36.30 Lakh was paid to M/s MSPL in two instances on 05.01.2021 on 27.01.2021. Further, a huge amount was Cr/Dr from the said account.
07AAOPG0924D1Z2 Avi Foil Traders	UTIB0001007 921020041207967 <b>(RUD-304)</b>	The A/c statement for the period 30.10.2021 to 25.11.2023 was analyzed and it has been noticed only an amount of Rs. 9.67 lakh on 01.02.2022 was paid to M/s MSPL, Delhi and total Rs. 12.15 Lakh credited in the said account Rs. 11.84 debited during the complete period.
07ABAFR7758R1Z9 Radical Corporation	IDFB0020101 10059321046 <b>(RUD-305)</b>	The A/c statement for the period 10.09.2020 to 12.05.2021 was analyzed and it has been noticed that total Rs. 6.63 Crore was paid to M/s MSPL, Delhi during the said period and payment was credited from various accounts.
07ADGPT2590M2ZX Proview Traders	SBIN0016605 34054262972 <b>(RUD-306)</b>	The A/c statement had been analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07ADNPB7822K1ZC P B Associates	HDFCoCTJCBL 0040231000903 <b>(RUD-307)</b>	The A/c statement of PB Associates had been analyzed and it has been noticed that the huge amount of cash has been deposited in the said account and after that the amount was transferred to account of M/s MEPL. Further, after December 2017 the payment was received from different firms to whom M/s P B Associates had issued tax invoices and after receipt of the payment from various accounts the same was transferred to the account of M/s MEPL.
07AEAFS4741N1ZP S.G. Enterprises	AUBL0002119 2021211930502348 <b>(RUD-308)</b>	The A/c statement for the period 05.12.2020 to 06.01.2022 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07AILPC7741F1ZB Gravity Enterprises	PUNB0016100 0161000101499389 <b>(RUD-309)</b>	The A/c statement for the period 24.01.2019 to 03.07.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
09AILPC7741F2Z6 M K Trading Co.		



07AOKPK9451R2ZZ Jajoria Enterprise	SBIN0021223 62439609138 <b>(RUD-310)</b>	The A/c statement for the period 26.07.2021 to 19.04.2023 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07APVPC5712R1Z7 Genius Enterprises	IBKL0000109 0109104000223041 <b>(RUD-311)</b>	The A/c statement for the period 12.07.2017 to 28.11.2020 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement. However, some Cr/Dr was noticed from other firms. But no major transactions.
07ASCPL1721F1Z7 Sanjay Trading Co	CNRB0002414 2414101002071 <b>(RUD-312)</b>	The A/c statement for the period 01.07.2017 to 30.06.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement. However, some Cr/Dr was noticed from other firms. But no major transactions.
07AUOPK8454G1Z6 Image India	UBIN0567132 671301010050236 <b>(RUD-313)</b>	The A/c statement for the period 31.01.2017 to 02.12.2023 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07AWUPA7355A2ZJ M.R. Enterprises	HDFC000134 50100078957176 <b>(RUD-314)</b>	The A/c statement for the period 01.07.2017 to 03.07.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07AZVPR2782C1ZV Das Enterprises	BARBoKARDEL 26090200010876 <b>(RUD-315)</b>	The concerned bank informed that no such account exists in their data base.
07BBVPH7773J1ZT Vishal Enterprises	IDFB0020195 10070689389 <b>(RUD-316)</b>	The concerned bank informed that Account no. is incorrect.
07BDIPJ1111P1ZK Sun Trading Company	IDIB000N108 6514254755 <b>(RUD-317)</b>	The A/c statement for the period 02.07.2017 to 30.09.2018 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07BDSPK7832A1ZG Ridhi Traders	ICIC0001004 100401002234 <b>(RUD-318)</b>	The A/c statement for the period 01.10.2017 to 07.01.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07BDSPK7832A2ZF Ragni Enterprises	ICIC0003424 342405500170 <b>(RUD-319)</b>	The A/c statement for the period 07.08.2021 to 01.10.2022 analyzed and it had been noticed that total Rs. 6.39 Crore was paid to M/s MSPL, Delhi during August 2021 to July 2022.
07BGRPS1887H1ZM Mayo Enterprises	UTBIOVHI580 1643010042033 <b>(RUD-320)</b>	The A/c statement for the period 12.04.2014 to 09.04.2023 analyzed however, it is noticed that no payment was made to M/s MEPL and its depots.
07BGRPS1887H2ZL Virgo Enterprises	ICIC0003424 342405000477 <b>(RUD-321)</b>	The A/c statement for the period 23.08.2021 to 01.02.2022 analyzed and some debit transaction with M/s MSPL were noticed.
07BIWPR8811F1ZN Azad Trading	KKBK0005033 5712872266 <b>(RUD-322)</b>	The A/c statement for the period 22.08.2019 to 02.07.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07BJOPH4621J1Z2 Hari Sales Corporation	BARBoKARDEL 26090200010245 <b>(RUD-323)</b>	The a/c no. belongs to M/s Alka Fashion. Further, no transaction with M/s MEPL & its depots reflected in the a/c statement.
07BJRPN7668C1ZN P.C. Supplier Co.	KKBK0000206 3611952348 <b>(RUD-324)</b>	The A/c statement for the period 15.12.2017 to 11.10.2019 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07BJVPK8809G1ZL Winjet Industries	UBIN0575879 777501700050570 <b>(RUD-325)</b>	The concerned bank informed that the account number does not exist in their database.





07BLFPJ4916H1Z4 D K Trading Company	ALLA0212881 50293285200	The Allahabad Bank, New Rohtak Road Branch vide their mail dated 07.07.2021 informed that account number is invalid. <b>(RUD-326)</b>
07BLZPT9351G1Z5 Tiware Trading Company	ICIC0000717 07170550357	As information shared by the concerned bank authority, they have reviewed their database, but no such account exists in their database.
07BMVPB3838H1ZR Ganpati Enterprises	ICIC0007389 738905500138 <b>(RUD-327)</b>	The A/c statement for the period from 24.06.2021 to 19.05.2023 has been analyzed and no payment was made to M/s MEPL and its depots.
07BRCPJ0056P1ZN Om Trading Company	AUBL0002119 1811211916629780 <b>(RUD-328)</b>	The A/c statement for the period 14.03.2018 to 12.09.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07BSTPS8497K2ZB Singhania Enterprises	CNRB0002419 2419101013146 <b>(RUD-329)</b>	As per the information shared by the concerned bank the account holder is Shri Sanjay Kanojia and on analysis of the bank statement no payment was made to M/s MEPL and its depots.
07BUTPS6855F1ZT Avtar Trading Co	SBIN0009112 30359416496 <b>(RUD-330)</b>	The A/c statement for the period 01.07.2017 to 24.07.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07BUXPP4783K1ZI Pal Trading Co.	HDFC0000319 50100030215280 <b>(RUD-331)</b>	The A/c statement for the period upto 13.07.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07CAUPR4187F1Zo Alston Traders	SBIN0013238 34867008149 <b>(RUD-332)</b>	The A/c statement had been analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07CGJPD1778B1ZM Mehul Enterprises	ICIC0000842 084205500788 <b>(RUD-333)</b>	The A/c statement for the period from 17.05.2016 to 17.10.2019 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07CLBPM0865R2ZI Maurya Enterprises	SBIN0005222 34144144673 <b>(RUD-334)</b>	The A/c statement for the period from 19.09.2014 to 31.08.2020 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07DDTPK9495L2ZA Kavita Industries	CORP0001761 5101020022709580 <b>(RUD-335)</b>	The concerned bank informed that the account number does not exist in their database.
07DIOPP3069P1ZA Sitakant Trading Co	CNRB0003523 5928101004060 <b>(RUD-336)</b>	The A/c statement for the period 01.07.2017 to 01.07.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07DOOPG0973R1Z4 Gupta Enterprises	BARB0KARDEL 26090200010191 <b>(RUD-337)</b>	The A/c no. belongs to M/s Das Enterprises and not on the name of Gupta Enterprises or its proprietor's name. Further, on analysis of A/c statement it has been noticed that Rs. 16.51 Crore was paid to M/s MSPL, Delhi and M/s MFSPL, Lucknow, whereas no outward supply was made to M/s Das Enterprises.
07DRXPK8539K1ZP Golf Traders	FDRLO002183 21830100022933 <b>(RUD-338)</b>	The A/c statement for the period 03.07.2017 to 29.06.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07DSUPA3132C1Z2 Universal Traders	SIBLO000117 0117073000004711 <b>(RUD-339)</b>	As per bank statement shared by the concerned bank some debit transactions were made to M/s MSPL
07DVRPK7541H1Z2 Jagdamba Enterprises	HDFC0000481 50100128316976 <b>(RUD-340)</b>	The A/c statement for the period upto 01.07.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.



07EUIPP4391D1ZD Shiv Shakti Enterprises	UTIB0002172 920020039564541 <b>(RUD-341)</b>	The A/c statement for the period from 18.06.2020 to 18.12.2023 has been analyzed and it has been noticed that no transactions were made to M/s MEPL and its depots. Moreover, analyses of KYC & AoF revealed the name of Proprietor of M/s Kumar Sales Corporation as Shri Vikas.
07EULPS3748N1ZN Rajasthan Udyog	SIBL0000117 0117073000004709 <b>(RUD-342)</b>	As per bank statement shared by the concerned bank some debit transactions were made to M/s MSPL
07EWAPS6954P3ZI Soham Marketing	ICIC0001125 112505002422 <b>(RUD-343)</b>	As per information shared by the concerned bank, the account holder name is M/s Hari Sales. Further, the bank statement for the period 25.08.2020 to 30.04.2022 furnished by the bank has been analyzed and no transactions was made to the group companies of MEPL.
07FERPS7038C1Z1 A S Sales	VJJB0007602 760201013000025 <b>(RUD-344)</b>	As per information shared by the concerned bank the bank has merged with BOB and new account number allotted is 784902000000430. On analysis of the bank statement no payment was made to M/s MEPL and its depots.
07FEZPS1061B1Z8 Surya Enterprises	BARBoKARDEL 08000100005798 <b>(RUD-345)</b>	The A/c no. belongs to Mr. Esnagari Hai Kumar and not on the name of Surya Enterprises or its proprietor's name. Further, no transaction with M/s MEPL & its depots reflected in the a/c statement.
07FUMPM7409E1ZC Shine International	IDFB0020124 10078449859 <b>(RUD-346)</b>	On analysis of A/c statement it has been noticed that payment was credited in the said bank accounts from various firms and immediately transferred to the bank a/c of M/s MSPL, Delhi.
07HDEPD4213G1ZY Singh International	BARBoKARDEL 26090200010208 <b>(RUD-347)</b>	The A/c no. belongs to M/s Shreejee Associates Trading and co. Further, no transaction with M/s MEPL & its depots reflected in the a/c statement.
07HJCPD2205L1ZG Shiv International	IDFB0020105 10081991023 <b>(RUD-316)</b>	The concerned bank informed that Account no. is incorrect.
07HKJPS1195G1ZO Shree Shyam Trading Company	BDBL0001727 50180012013990 <b>(RUD-348)</b>	The A/c statement for the period 11.05.2018 to 11.07.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07HWVPS6195C1ZM Suraj Enterprises	CNRB0002414 2414101001762 <b>(RUD-349)</b>	The A/c statement for the period 01.07.2017 to 09.03.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07IKIPS8885M3ZQ G.S. Trading	ALLA0210392 50294467704 <b>(RUD-350)</b>	The A/c statement for the period 02.07.2017 to 06.07.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07KUSPK7859B1ZV Jay Trading Co.	BARBoKARDEL 26090200010198 <b>(RUD-351)</b>	The A/c no. belongs to M/s Earthboy Ecofriendly RO Systems Pvt. Ltd. Further, no transaction with M/s MEPL & its depots reflected in the a/c statement.
07OHZPS8032L1ZZ Salasar Enterprises	BARBoKARDEL 26090200010195 <b>(RUD-352)</b>	The A/c no. belongs to M/s Vishwakarma Contractor and not on the name of Salasar Enterprises or its proprietor's name. Further, no transaction with M/s MEPL & its depots reflected in the a/c statement.
08AJVPA9330R1ZD Zodiac Traders	AUBL0002404 1721240414155968 <b>(RUD-353)</b>	As per bank statement for the period 18.09.2017 to 30.03.2018 shared by the concerned bank some debit transactions were made to M/s MPSPL, Jaipur.



09AALCM8399L1ZC 18AALCM8399L1ZD Mantova Enterprises Pvt. Ltd.	YESB0000014 001451100002734 <b>(RUD-354)</b>	The A/c statement for the period 23.08.2017 to 25.04.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement. Further, only a Credit of Rs. 1 Lakh and Debit entry of Rs. 1Lakh to Mantova Enterprises Pvt. Ltd.
09AOZPY6635A1Z6 M.K. Trading Co.	SBIN0001100 36469928927 <b>(RUD-355)</b>	The A/c statement for the period 20.01.2017 to 28.04.2023 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
09BFTPT4792K1Z8 Tripathi Enterprises	CNRB0002897 2897101003695 <b>(RUD-356)</b>	The A/c statement for the period 01.07.2017 to 30.04.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
09BPTPB6759L2ZZ S K Trading Company	VIJB0006509 650901011002349 <b>(RUD-357)</b>	As per information shared by the concerned bank the bank has merged with BOB and new account number allotted is 66080100003881. On analysis of the bank statement account holder name is Subhash Kumar Bajpeyi and no payment was made to M/s MEPL and its depots.
09BSPPG9767A1ZA Rajeev Trading Co.	AUBL0002104 1711210414205575 <b>(RUD-358)</b>	The A/c statement for the period 16.10.2017 to 06.01.2022 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
09BXNPA3450K1ZB S.A. Enterprises	BARBoSAROJI 3649010000448 <b>(RUD-359)</b>	The A/c statement for the period 01.07.2017 to 01.05.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
09CBIPAO305H1Z7 Govind Enterprises	ORBC0100467 04672121008171 <b>(RUD-360)</b>	The A/c statement for the period 03.07.2017 to 04.07.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
09DMHPK7624A1Z4 G.S. Trading Co.	BKDN0720860 086010042014 <b>(RUD-361)</b>	The A/c statement for the period 15.10.2017 to 28.11.2020 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
09GUGPS2927N1ZR R S Enterprises	ORBC0101273 12732191018650 <b>(RUD-362)</b>	As per the bank statement shared by the concerned bank, the account holder name is Gautam Singh. Further, on analysis of the bank statement no payment was made to any group companies of MEPL.
09HAIPS2009Q1ZY Manish Enterprises	SBIN0004566 36878737787 <b>(RUD-363)</b>	The A/c statement for the period 01.07.2017 to 08.09.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
19ARFPM0150K1ZS Mas Sales Corporation	BDBL0001843 10170001498116 <b>(RUD-364)</b>	On analysis of a/c statement it has been noticed that the cash deposited in piecemeal in the account and were transferred to various bogus firms and also in the account of M/s MEPL.
21AOGPK6533E2ZB Polymart Traders	ICIC0006342 634201523230 <b>(RUD-365)</b>	As per information shared by the concerned bank, the account holder name is Md Ali Akram Khan. Further, the bank statement for the period 03.04.2012 to 30.09.2023 furnished by the bank has been analyzed and no transactions was made to the group companies
22ADBPT8598E1Z8 Bhagyashree Sales	VIJB0007602 760201010010222 <b>(RUD-366)</b>	As per information shared by the concerned bank the bank has merged with BOB and new account number allotted is 784902000002081. On analysis of the bank statement no transactions were made with M/s MEPL and its depots.
22APSPC9712N1ZI Choudhary Sales	VIJB0007678 767801013000019 <b>(RUD-367)</b>	As per information shared by the concerned bank the bank has merged with BOB and new account number allotted is 66080200000093. On analysis of the bank



		statement some transaction has been noticed with Montage Printpack Sales Pvt. Ltd.
22BTDPJ4048N1ZM Raipur Sales	VIJBo007602 760201013000020 (RUD-368)	As per information shared by the concerned bank the bank has merged with BOB and new account number allotted is 784902000000426. On analysis of the bank statement no transaction was made with M/s MEPL and its depots.
22DGAPS4834P1ZZ Dilip Enterprises	HDFC0004676 50200049209022 (RUD-369)	The A/c statement for the period 26.05.2020 to 09.07.2021 analyzed and it had been noticed that total Rs. 29.09 Crore was paid to M/s MPSPL, Gwalior during the period and almost all the amount credited in the said account is through Cash deposit at the bank branch.
23ABVPO1550F2ZM Asha Industries	CNRBo002073 2073201002999 (RUD-370)	The a/c statement for the period 15.11.2017 to 19.08.2022 was analyzed and noticed that Rs. 1.29 Credited and debited from the said account but no payment was made to M/s MEPL or its depots.
23ADWPT8362K1ZM Simran Trading	SCBL0036069 80010288978	The A/c number belongs to Shri Tarun Kumar. On analysis of the bank statement no transaction it has been noticed that no transaction with M/s MEPL and its depots reflected.
23EHFPP8744G1Z2 J M D Trading Co		
23AHHPT2260P1ZY D.K. Enterprises	HDFC0004676 50200045040038 (RUD-371)	The a/c statement for the period 01.05.2022 to 31.03.2023 was analyzed and noticed that a single cash deposit entry of Rs. 53.15 Lakh on 24.06.2022 and out of this Rs. 53.13 was transferred to the account of M/s MPSPL, Gwalior on 27.06.2022. Further, except this neither any credit nor any debit entry in the said account.
23BPJPS8789B1ZE Kansana Enterprises	HDFC0004676 50200044916813 (RUD-372)	The A/c statement for the period 17.10.2019 to 13.07.2021 analyzed and it had been noticed that total Rs. 20.62 Crore was paid to M/s MPSPL, Gwalior during the period and almost all the amount credited in the said account is through Cash deposit at the bank branch.
23BPJPS8789B2ZD Dharmveer Sales	HDFC0004676 50200049291651 (RUD-373)	The A/c statement for the period 01.06.2020 to 12.07.2021 analyzed and it had been noticed that total Rs. 41.50 Crore was paid to M/s MPSPL, Gwalior during the period and almost all the amount credited in the said account is through Cash deposit at the bank branch.
23BXDPG5417J1ZO Ashta Traders	HDFC0004676 BKID0009458 50200039703921 945810510000747 (RUD-374)	The A/c statement for the period 01.07.2019 to 13.07.2021 analyzed and it had been noticed that total Rs. 38.28 Crore was paid to M/s MPSPL, Gwalior during the period and almost all the amount credited in the said account is through Cash deposit at the bank branch.
23ELVPK9548F1ZG Kumar Traders	HDFC0004676 50200049435150 (RUD-375)	The A/c statement for the period 28.07.2020 to 13.07.2021 analyzed and it had been noticed that total Rs. 22.95 Crore was paid to M/s MPSPL, Gwalior during the period and almost all the amount credited in the said account is through Cash deposit at the bank branch.
23GQNPS5195F1Z9 Ahmana Traders	HDFC0004676 50200045007410 (RUD-376)	The A/c statement for the period 19.10.2019 to 13.07.2021 analyzed and it had been noticed that total Rs. 22.18 Crore was paid to M/s MPSPL, Gwalior during the period and almost all the amount credited in the said account is through Cash deposit at the bank branch.





23HRAPS7815D1ZS P S Corporation	VIJB0007678 760201011003061 <b>(RUD-377)</b>	As per information shared by the concerned bank the bank has merged with BOB and new account number allotted is 784902000004871. On analysis of the bank statement no transaction was made to M/s MEPL and its depots.
24ATUPD1928M1ZB Alfa Enterprises	BKID0002000 200010110011957 <b>(RUD-378)</b>	The A/c statement for the period 04.07.2017 to 12.02.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
24DKHPM5514D1ZF S M Traders	UTIBoSBMCB1 162110100041447 <b>(RUD-379)</b>	The concerned bank informed that no such account exists as per their bank records.
27AHHPT2260P1ZQ D.K. Enterprises	HDFC0004676 50200045040038 <b>(RUD-380)</b>	The A/c statement for the period 21.10.2019 to 13.07.2021 analyzed and it had been noticed that total Rs. 12.41 Crore was paid to M/s MPSPL, Gwalior during the period and almost all the amount credited in the said account is through Cash deposit at the bank branch.
36AAQPZ7304Q1ZL S9 Trading Co.	JAKAoHAIDER 0317010100000950 <b>(RUD-381)</b>	The A/c statement for the period 09.11.2019 to 04.07.2021 analyzed and it had been noticed that total Rs. 6.26 Crore was paid to M/s MSPL, Delhi during June to December 2020 and all the credit payment was received from M/s Rovty International.
36BGUPA2323M1Z8 Crystal Traders	IBKL0001048 1048104000120070 <b>(RUD-382)</b>	The concerned bank vide their mail informed that the account does not exist in IDBI BANK data base.
36BPAPA5534D1ZH MAZ Traders	ICICI 665001520460 <b>(RUD-383)</b>	The A/c statement for the period 01.07.2017 to 06.07.2021 analyzed but no transaction with M/s MEPL & its depots reflected in the a/c statement.
07OWUPS4414J1ZJ Saraswati Enterprises	IDFB0020105 10084001922 <b>(RUD-384)</b>	The said account belongs to Mo. Nadeem and not on the name of proprietor of M/s Saraswati Enterprises, and no transactions had been reflected with M/s MEPL & its depots.
07GLDPS5476Q1Zo S.S. Trading Co.	623002010006582 <b>(RUD-385)</b>	The said account belongs to Shri Prabhjeet Singh proprietor of M/s Saraswati Enterprises, and no transactions had been reflected with M/s MEPL & its depots.
29ABPPZ7252H1ZR Elegant Traders	UBIN0545775 564902010003499 <b>(RUD-386)</b>	The said account belongs to Mohd. Zaki Ulla proprietor of M/s Elegant Traders, and no transactions had been reflected with M/s MEPL & its depots.
07BGRPS1887H1ZM Mayo Enterprises	UTBIOVHI580 1643010042033 <b>(RUD-387)</b>	The A/c statement for the period 12.04.2014 to 09.04.2023 analyzed however, it is noticed that no payment was made to M/s MEPL and its depots.
Jyoti Traders	034863300004039 <b>(RUD-388)</b>	Both these firms made payments to M/s MFSPL, Lucknow, whereas as per GSTR-1M of M/s MFSPL, Lucknow no outward supplies were made to both these firms.
K N Traders	034863300004027 <b>(RUD-389)</b>	

And whereas, from the analysis of the aforesaid bank accounts of bogus firms/companies it appears that most of the bank accounts statements does not reflect any transactions with M/s MEPL and its depots. In some of the account statements transactions were noticed with M/s MEPL and its depots, and further analysis of account statement revealed that initially huge cash was deposited in the account and on the same





day or very next day the fund was transferred to the bank account of M/s MEPL and its depots.

**4.7 Analysis of inward/outward e-way bills generated *w.r.t.* bogus firms/companies:** The inward/outward e-way bills generated *w.r.t.* bogus firms/companies have been downloaded from the “E-Way Bill MIS” portal and analyzed, the outcome of analysis is briefly discussed hereunder,

- i. Many of the bogus firms had shown outward supply of different HSN other than that of inward HSN for e.g.,

➤ M/s Blue Star (07AKLPJ5035D1ZD)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	56	10,83,98,800	3904	3	46,05,540
4823	37	3,65,48,703	8466	2	6,49,000
3923	18	65,73,695	7208	2	5,16,946
			3906	3	4,40,730

➤ M/s Jajoria Enterprises (07AOKPK9451R2ZZ)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	28	5,19,24,522	7202	5	1,03,41,520
4823	11	2,51,30,989	7602	18	92,12,590
3923	3	41,33,918	7404	2	33,63,944
8517	1	24,52,736	7607	2	28,78,518
3920	2	10,17,523	3902	3	16,69,700

➤ M/s Kapur Enterprises (07BETPY0156F2Z1)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	71	8,33,41,552	6802	7	37,70,674
4823	23	3,66,78,249	3917	3	20,99,643
3923	5	41,26,270	8546	3	19,95,916
3920	1	3,04,517	7418	1	19,89,211
4802	1	1,02,681	8537	1	6,93,840
			8412	2	5,89,853
			9030	1	4,24,800
			8481	1	3,53,976

➤ M/s Mahalaxmi Enterprises (07AFUPJ0552P1ZU)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	54	17,40,91,503	7607	24	3,94,51,152



4823	30	7,97,14,001	7602	11	2,66,98,234
3923	6	33,30,209	3206	4	84,13,400
3920	2	4,97,889	3902	6	59,51,920
			6204	5	45,33,179
			3904	3	46,65,720
			4002	3	28,38,724
			7601	1	24,04,793
			7208	3	16,01,998
			7228	4	15,13,728

➤ M/s Kumar Enterprises (07AOC PK8764K1ZG)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	31	4,76,26,883	7404	16	6,19,09,858
4823	19	3,79,73,475	7607	15	1,31,60,360
3923	2	2,11,456	4823	8	86,34,392
			7220	2	40,73,832
			3926	1	28,98,198

➤ M/s Surya Enterprises (07FEZPS1061B1Z8)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	37	7,33,76,651	7204	218	17,60,19,571
4823	14	2,03,90,685	2713	75	9,04,66,233
7204	17	1,22,03,492	2710	34	3,58,58,595

➤ M/s Iconic International (07FUHPS8719A2ZB)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	434	117,59,03,328	7607	184	82,94,36,537
4823	323	45,78,32,769	7204	101	17,32,92,649
3923	71	2,68,86,430	4823	11	3,56,71,919
			5208	33	3,11,35,963
			6105	36	3,02,84,345
			3920	14	2,89,44,378
			2915	15	2,52,95,518
			2932	7	2,38,53,700
			2917	10	2,29,93,480
			2926	6	2,15,17,536
			3206	6	1,90,77,650
			2905	9	1,70,45,619
			2713	27	1,68,87,536
			3402	10	1,64,18,164
			4403	13	1,54,49,012



			2922	6	1,43,48,800
			2902	7	1,40,95,678
			8518	4	1,19,96,175

- ii. Many of the bogus firms had shown outward supply of same HSN as that of inward HSN, but there was interchange in the value of inward and outward of same HSN, for example, goods of HSN 7607 (Paper Aluminum Foil Laminate) change with goods of HSN 4823 (Plastic Laminate) whereas both are entirely different in composition, e.g.,

- M/s BPSR Industries Pvt. Ltd. (07AAHCB5448H1ZK)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	187	27,92,19,445	7607	12	6,21,87,770
4823	39	1,69,65,718	4823	103	24,40,92,732

- M/s Ghaziabad Enterprises Pvt. Ltd. (07AAHCG0827H1ZQ)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	206	72,05,34,449	7607	129	40,36,64,755
4823	3	55,33,450	4823	76	18,07,86,632

- M/s P.C. Supplies Co. (07AAHCG0827H1ZQ)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	41	5,69,49,326	7607	4	31,97,038
4823	29	1,44,90,121	4823	59	13,68,88,508

- M/s G.S. Trading (07IKIPS8885M3ZQ)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	243	72,31,21,917			
4823	3	55,07,285	4823	53	12,50,59,899

- iii. Many of the bogus firms had received inward e-way bills of high value but not generated e-way bills *w.r.t.* outward supply or generated very limited e-way bills, e.g.,

- M/s Osis International (06AWRPM0914E1ZM)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	12	2,81,38,290			NIL



- M/s Urban Trade Industries (07AAGFU2991L1ZL)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	12	3,63,86,772	NIL		
4823	10	2,20,46,744			
3923	4	50,86,578			

- M/s Radical Corporation (07ABAFR7758R1Z9)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	47	11,60,84,837	NIL		
4823	7	1,45,66,192			
3923	2	2,30,383			

- M/s Kumar Trading Company (07LLYPS5428N1ZO)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	81	17,11,41,381	7607	2	18,92,056
4823	62	8,84,49,476	4823	1	2,99,179
3923	28	1,18,14,157	3923	1	54,40,905

- M/s Chauhan Traders (09AGCPC4247K1ZF)

Inward e-way Bills			Outward e-way Bills		
HSN	No. of EWBs	Total Invoice Value	HSN	No. of EWBs	Total Invoice Value
7607	74	15,04,74,735	7607	2	96,46,314
4823	98	17,99,16,645	4823	1	28,04,869
3923	6	26,80,836			

Further, the HSN/Value wise details of inward/outward e-way bills generated *w.r.t.* these bogus firms are annexed with this notice as **Annexure “Eway-1 to Eway-267”**.

And whereas, all these bogus firms are trading firms and hence they can't change the HSN of inward and outward goods shown to be supplied, hence, it appears that these all transactions were only paper transaction and no actual movement of goods took place to/from these firms.

**4.8** Whereas, from the discussions made in Para 4, it appears that the firms/companies discussed therein were non-existent or if exists had not carried out any genuine business transactions with M/s MEPL or its depots. Further, during recording of statements of Shri Pramod Bansal, Proprietor of M/s P.B. Associates; Shri Vishal Tripathy, Proprietor of M/s Provview Traders; Shri Ramesh Chander, Proprietor of M/s Globe Enterprises, Jammu, Director of M/s Gwalior Enterprises Pvt. Ltd., Delhi, M/s



Mantova Enterprises Pvt. Ltd., Delhi, M/s Mantova Enterprises Pvt. Ltd., Lucknow, M/s Mantova Enterprises Pvt. Ltd., Assam and M/s Manchester Enterprises Pvt. Ltd., Assam; Shri Rajender Singh Negi, Proprietor of M/s R.N. Trading; Shri Prabhjeet Singh, Proprietor of M/s S.S. Trading Co.; Shri Manish Kumar Jha, Proprietor of M/s Sun Trading Company; Shri Rajesh Kumar Singh, Proprietor of M/s Jyoti Traders, Delhi, and M/s Soham Marketing, Delhi; Shri Baburam Pal, Proprietor of M/s Pal Trading Co. Ms. Neelima, Proprietor of M/s Neelima Enterprises, they all unequivocally admitted that the firms/companies registered on their name were bogus firms/companies and the transactions carried out by the firms/companies registered on their KYC documents were bogus transactions.

And whereas, Shri Vinay Rewari, Proprietor M/s Katyayni Enterprises, Delhi had unequivocally admitted that they had received tax invoices issued by M/s MSPL, Delhi through courier without concomitant receipt of underlying goods and had availed irregular ITC on the strength of those invoices.

Whereas, during the search at the residential premise of Mr. Shekhar Kumar Gupta some loose papers were recovered and during recording statement of Mr. Shekhar Kumar Gupta he informed that those papers were having details of those bogus firms which were provided by him to M/s MEPL. Further, he stated that M/s MSPL had issued tax invoices without supply of goods to those firms/companies. Further, he stated that the firms listed in the said loose sheet did not have bank accounts and hence payment against the supply shown to these firms by M/s MSPL is pending and Mr. Puneet Kumar Mishra, accountant of M/s MSPL recently handed over the details of these firms so that arrangement for payment from these firms be made by him. The firms/companies mentioned in the said loose papers are the same firms which are discussed in para 4. It further evident that all these firms/companies are bogus, and no supply of goods was made by M/s MEPL and its depots against the invoices issued to these firms/companies. It also evident that the goods underlying those tax invoices issued to these firms/companies were clandestinely supplied somewhere else.

**4.9** Whereas, in view of the above, it appears that all the firms/companies discussed in Para 4 are non-existent/non-operational firms/companies and hence neither the goods were received nor supplied by them, and all these firms/companies were engaged in trading of invoices without receipt/supply of goods.

And whereas, in view of the above, it appears that all these firms/companies had taken ineligible ITC i.e., availed ITC without receipt of goods in violation of provisions of Section 16(2) of the CGST Act, and had passed on ineligible ITC i.e., issued tax invoices to pass on ITC without supply of goods in violation of provisions of Section 31 of the CGST Act.

Therefore, it appears that all the firms/companies discussed in Para 4 are liable for a penalty in terms of the provisions of Section 122(1)(vii) of the CGST Act, 2017, read with similar provisions of the SGST Act, 2017 and/or Section 20 of the IGST Act, 2017,





for taking or utilizing Input Tax Credit without actual receipt of goods. It also appears that all these firms/companies are liable for penalty in terms of the provisions of Section 122(1)(ii) of the CGST Act, 2017, read with similar provisions of the SGST Act, 2017 and/or Section 20 of the IGST Act, 2017, for issuance of tax invoices or bills without actual supply of goods.

**5. INVESTIGATION CARRIED OUT AGAINST M/s MEPL, JAMMU, NOIDA, HARIDWAR & MALANPUR; M/s MSPL, DELHI; M/s MFSPL, LUCKNOW AND M/s MPSPL, GWALIOR:**

**5.1 STATEMENTS OF THE KEY PERSONS OF M/s MEPL, JAMMU RECORDED DURING THE INVESTIGATION IS SUMMARIZED HEREUNDER:**

**5.1.1** Statement of Shri Ajay Kumar Tripathi, DGM (Production) of M/s MEPL, Jammu was recorded under Section 70 of the CGST Act, 2017 on 16.06.2021 **(RUD-390)** wherein he *inter alia* deposed that,

- *In respect of sale of finished goods, no direct communication with the customer is being made by M/s MEPL, Jammu. **Shri Yogeshwar Singh, Director of M/s MEPL** who seats at corporate office located in Noida telephonically informs Shri Manoj Kumar, Senior Officer regarding the dispatches.*
- *M/s MEPL, Jammu raised invoices based on the details provided by corporate office telephonically.*
- *The **arrangements of transport of raw material or finished goods are also managed and controlled by corporate office**, and M/s MEPL, Jammu had not entered into any agreements with the transporters.*

**5.2 STATEMENTS OF THE KEY PERSONS OF M/s MEPL, NOIDA RECORDED DURING THE INVESTIGATION IS SUMMARIZED HEREUNDER:**

**5.2.1** Statement of Shri Prashant Kumar Singh (Senior DGM (Finance) of M/s MEPL, Noida was recorded under Section 70 of the CGST Act, 2017 on 15.06.2021 **(RUD-391)** wherein he *inter alia* deposed that,

- i.** *M/s MEPL is engaged in the manufacturing and supply of flexible packaging material such as paper laminates/ Paper Aluminium foil laminate/ Plastic laminates etc., which are mainly used for packaging of Pan Masala and Tobacco products manufactured by various Brand Owners/manufacturers.*
- ii.** *Shri Arvind Gupta and Shri Yogeshwar Singh are the directors of the company. Shri Arvind Gupta looks after the administration, finance, production, and accounts of the company. **Shri Arvind Gupta is promoter shareholder of M/s MEPL and holds 40% shares of the company.***
- iii.** *the marketing team of the company procures orders from various customers, which are both oral and written. When customer approves the sample/design prepared by them, production team manufacture the said quantity of finished*



goods and reports the same to dispatch section. Thereafter, dispatch section after getting details of customers to whom supply has to be made generates the invoice and arranges the transportation for the said supply and dispatch the consignment.

- iv. *the goods were delivered to **the depot of their firm namely, M/s Montage Sales Pvt. Ltd., Delhi; M/s Montage Flexipack Sales Pvt. Ltd., Lucknow; M/s Montage Printpack Sales Pvt. Ltd., Gwalior; M/s Packaging Sales Pvt. Ltd., Jaipur; M/s Montage Global Pvt. Ltd., Daman & Diu; M/s Montage Merino Sales Pvt. Ltd., Valsad.***

**5.2.2** Statement of Shri Ram Mohan Pandey, AGM of M/s MEPL, Noida, was recorded under Section 70 of the CGST Act, 2017 on 15.06.2021 **(RUD-392)** wherein he *inter alia* deposed that,

- i. *He supervises the work of dispatch of the finished good and GST related matters. Once marketing department places orders, it is passed on to the production department which acts accordingly and once the finished goods are produced it is duly recorded in the BSR (Bonded Store Report) prepared on daily basis by the production team mentioning the type of goods i.e., HSN, brand imprinted on it, quantity in Kgs and forward this report to the dispatch section. Thereafter, they after getting confirmation from the marketing department, dispatch the finished goods to the customers/clients;*
- ii. ***No agreement has been made with any of the clients/customers. Their marketing department gets verbal orders over the telephone;***
- iii. ***They do not mention any brand name on the sale invoices, only the types of laminate and the HSN are mentioned in the invoices.***

**5.2.3** Statement of Shri Arvind Gupta, Promoter Director of M/s MEPL, was recorded under Section 70 of the CGST Act, 2017 on 15.11.2021 **(RUD-393)** wherein he *inter alia* deposed that,

- i. *He is promoter of M/s Montage Enterprises Pvt. Ltd., and active director of the company since the company was formed.*
- ii. *M/s MEPL is in business of manufacturing of packaging material for foods products which includes, namkeen, milk, oil, Pan Masala/Chewing Tobacco etc.*
- iii. *Under his supervision team collects the orders from marketing team and place the same to production team. He takes decisions regarding financial matters and purchase. The marketing team collects orders through purchase orders in writing and verbally and supply is made as per purchase orders.*
- iv. *During the course of his statement dated 15.11.2021, Shri Arvind Gupta was shown a list of 56 firms which were found to be non-existent along with the panchnamas drawn at their registered business premises and was asked how supplies have been made to said non-existent firms. Shri Arvind Gupta showed*



his ignorance and stated that as per his knowledge the material was supplied to said firms, as per their purchase order or requirements.

- v. Shri Arvind Gupta was further confronted with the statement dated 02.07.2021 of Shri Pramod Bansal, Prop. of M/s P B Associate wherein he had categorically admitted that no goods were received along with invoices from M/s MEPL; that on the basis of invoices received from M/s MEPL he further issued invoices without supply of goods to other firms; that out of payments received from other firms to whom he had issued invoices the payments were transferred to the accounts of M/s MEPL. Shri Arvind Gupta showed his ignorance and remained non-cooperative and paid no heed to the evidence as recovered and simply stated that he will check and revert.
- vi. Further, Shri Arvind Gupta was confronted with the fact that the 56 firms found non-existence as per Annexure-‘A’, shown to him had wrongfully availed ITC on the basis of invoices issued by M/s MEPL without receipt of goods and had further wrongfully passed on ITC to various firms, he stated that he will check and revert.

**5.2.4** Another statement of Shri Arvind Gupta, Promoter Director of M/s MEPL, was recorded under Section 70 of the CGST Act, 2017 on 06.12.2021 (**RUD-394**) wherein he *inter alia* deposed that,

- i. 69% shares of company are held by his family & balance 31% by other investors.
- ii. On being asked that as per the balance sheet of M/s MEPL, M/s Beetel Vyapar Pvt. Ltd., and M/s Adhyay Equi Prof Pvt. Ltd. are holding share of M/s MEPL, whereas both these companies were found non-existent at their registered business premises, he replied that he will check the companies record and then only reply.
- iii. On being asked he stated that he has agreement for technical know-how with M/s Uflex Limited and for that he made payment to Shri Ashok Chaturvedi. He also stated that the premises of Noida & Malanpur was taken on rent from M/s Uflex Limited.
- iv. Further, on being asked why M/s MEPL and its depots while supplying laminates to Pan Masala/Chewing Tobacco units in the guise of issuing invoices to bogus firms/companies were not reflecting the complete description of goods along with brand whereas complete description was shown on invoices to other customers. He stated that he did not interfere in day-to-day business of the company and hence can't comment.

**5.2.5** Statement of Shri Yogeshwar Singh, Ex-Director of M/s MEPL, was recorded under Section 70 of the CGST Act, 2017 on 16.04.2024 (**RUD-395**) wherein he *inter alia* deposed that,

- i. He joined M/s MEPL, as GM (Marketing), in 2002. Further, he stated that Mr. Arvind Gupta had given him proposal to become nominated & salary paid



director of M/s MEPL, which he had accepted and from August 2007 to August 2021, he was Nominated Salary Paid Director of M/s MEPL. Further he stated that he resigned from the post of Director on August 2021 and joined M/s MEPL as Chief Marketing Officer.

- ii. The marketing team of the company procures orders from various customers, which are both verbal and written, approximate ratio of verbal and written POs is 60:40. When customer approves the sample/design prepared by them, production team manufacture the said quantity of finished goods and reports the same to dispatch section. Thereafter, dispatch section after getting details of customers to whom supply has to be made, generates the invoice and arranges the transportation for the said supply and dispatch the consignment.
- iii. On being asked he stated that on the direction of Shri Arvind Gupta, Promoter Director of M/s MEPL, depots at six places across the country viz. Lucknow, Delhi, Jaipur, Gwalior, Vapi & Hyderabad were established and 12 senior marketing personnel of M/s MEPL were made directors of those said 6 depots. The purpose of creation of these depots are to channelized the distribution of packaging materials.
- v. On being shown statement dated 16.06.2021 of Shri Ajay Kumar Tripathi, DGM (Production) of M/s MEPL, Jammu, wherein he stated that no direct communication with the customer is being made by M/s MEPL, Jammu, and Shri Yogeshwar Singh, Director of M/s MEPL telephonically informs Shri Manoj Kumar, Senior Officer regarding the dispatches, he stated that he has gone through the above statement, and put his dated signature in token of having seen the same.
- vi. On being shown statement dated 14.06.2021 of Shri Kapil Dev Sharma, Assistant Manager (Store In-charge Raw Material), and statement dated 15.06.2021 of Shri Pradeep Kumar, Deputy General Manager (Production) of M/s MEPL, Haridwar, wherein they stated that directions regarding production of all the packaging material including quantity and design are being provided by the director of company Mr. Yogeshwar Singh, and all the orders are verbal orders. They also stated that Mr. Yogeshwar Singh is the key persons who takes care of sales of the company. Further, Shri Pradeep Kumar, also stated that the details regarding generation of e-way bills and generation of GST invoice such as party details, quantity etc. are being provided by Mr. Yogeshwar Singh and the same are being generated by Mr. Sanjeev Kumar Singh, Manager Commercial (Dispatch and Logistics), he stated that he has gone through the above statement, and put his dated signature in token of having seen the same.
- vii. On being shown statement dated 15.06.2021 of Shri Sunil Kumar Tiwari, Senior Manager (Commercial) of M/s MEPL, Malanpur, wherein he stated that all the purchase orders were received verbally from Noida Office, through Shri Yogeshwar Singh, Director of the company. He also stated that they are



supplying the goods to M/s Montage Sales Pvt. Ltd., Delhi, M/s Montage Printpack sales Pvt. Ltd., Gwalior, M/s Montage Flexipack Sales Pvt. Ltd., Lucknow on the directions of Shri Yogeshwar Singh, he stated that he has gone through the above statement, and put his dated signature in token of having seen the same.

- viii. On being shown statement dated 13.03.2024 of Shri Gagandip Singh Bawa, Ex-Director, and statement dated 16.03.2024 of Shri Sushil Singh, Ex-Director of M/s Montage Printpack Sales Pvt. Ltd., Gwalior, wherein they stated that in September 2019, the directors (Shri Arvind Gupta & Shri Yogeshwar Singh) of M/s MEPL were planning a new business model for the distribution of packaging materials, and for that M/s MEPL has created depots/warehouses at six places across the country viz. Lucknow, Delhi, Jaipur, Gwalior, Vapi & Hyderabad, and 12 senior marketing personnel were made directors of said 6 depots, he stated that he has gone through the above statement, and put his dated signature in token of having seen the same. Further, he stated that he can't make any comment on the same, because the decision to create depots was taken by Shri Arvind Gupta.
- ix. On being shown statement dated 02.07.2021 of Shri Pramod Bansal, Proprietor of M/s P.B. Associates (07ADNPB7822K1ZC), wherein he stated that from July 2017 to December 2017, he received cash through Shri Yogeshwar Singh (Director of M/s MEPL), and the said cash was deposited by him in his and his wife's account and after deducting his commission from the said payment he transferred remaining amount to the account of M/s MEPL (11061310000131), he stated that he has gone through the above statement, and put his dated signature in token of having seen the same. Further, he stated that he can't make any comment on the same, because he never met Shri Pramod Bansal.
- x. On being shown a list of 86 firms/companies to whom M/s MEPL had shown supply during the period 2017-18, 2018-19, and 2019-20 to the value of Rs. 3500 Crore (including GST), whereas all these firms were found non-existent at their registered business premises, further none of the firm figured in the said list was having any written agreement with M/s MEPL and also not submitted any written purchase order, he stated that he has gone through the above list, and put his dated signature in token of having seen the same. Further, he stated that in respect of firms to which supplies were shown under the direction of Shri Arvind Gupta, he have no information whether the same were existent or not because he never came in contact to any of them.

### **5.3 STATEMENTS OF THE KEY PERSONS OF M/s MEPL, HARIDWAR RECORDED DURING THE INVESTIGATION IS SUMMARIZED HEREUNDER:**

**5.3.1** Statement of Shri Kapil Dev Sharma, Assistant Manager (Store In-charge Raw Material) of M/s MEPL, Haridwar was recorded under Section 70 of the CGST Act, 2017 on 14.06.2021 (**RUD-396**) wherein he *inter alia* deposed that,





- M/s MEPL, Haridwar manufactures packaging material mainly for pan masala companies e.g., Kamla Pasana, Vimal, Miraj, Nazar, Shudh Plus, Dilbagh, Dilruba, OMG and some Biri brands.
- **The directions regarding production of all the packaging material including quantity and design are being provided by the director of company Mr. Yogeshwar Singh.** Further, all the direction regarding production are verbal orders.
- On being asked he stated that **they did not maintain any brand wise production record in the company.** On being asked he stated that as per his knowledge no agreements had been executed with any of the buyers.
- On being asked he stated that under the product description Printed Paper Aluminium Foil Laminates and Printed Paper Laminates is reflected on invoices issued to **M/s MSPL, Delhi; M/s MFSPL, Lucknow; M/s MPSPL, Gwalior, and M/s MPSPL, Jaipur.** That they had supplied the packaging material of Kamla Pasand, Shudh Plus, Miraj, Vimal, Dilruba, Rajshree, Nazar, & other Pan Masala/Chewing Tobacco manufacturers.
- Mr. Yogeshwar Singh is the key persons who takes care of sales of the company.

**5.3.2** Statement of Shri Sanjeev Kumar, Manager (Commercial) of M/s MEPL, Haridwar was recorded under Section 70 of the CGST Act, 2017 on 15.06.2021 (**RUD-397**) wherein he *inter alia* deposed that,

- M/s MEPL, Haridwar manufactures packaging material mainly for pan masala companies The company receive purchase orders from some of the buyers via email and others place purchase order over telephone.
- **M/s MEPL, Haridwar is engaged in supply of three types of packaging material i.e., Printed Paper Aluminium Foil Laminates, Printed Paper Laminates, and Flexible Plastic Packaging Material Laminates.**
- under the product description Printed Paper Aluminium Foil Laminates and Printed Paper Laminates, they had supplied the packaging material of Kamla Pasand, Shudh Plus, Miraj, Vimal, Dilruba, Rajshree, Nazar, & other Pan Masala/Chewing Tobacco manufacturer.
- during the recent past few months, **they had supplied a major part of their manufactured packaging material of all brands of pan masala to M/s MSPL, Delhi; M/s MFSPL, Lucknow; M/s MPSPL, Gwalior, and M/s MPSPL, Jaipur and partly to the actual companies of the said brands of Pan Masala.** Further, he stated that previously they had also supplied the said manufactured packaging materials to some other firms and companies too.



**5.3.3** Statement of Shri Pradeep Kumar, Deputy General Manager (Production) of M/s MEPL, Haridwar was recorded under Section 70 of the CGST Act, 2017 on 15.06.2021 **(RUD-398)** wherein he *inter alia* deposed that,

- *the directions regarding manufacturing of all the packaging material regarding brand, quantity, quality, and design etc. are being received from Mr. Yogeshwar Singh, Director of M/s MEPL, verbally over telephone.*
- *they do not maintain any brand-wise record of production.*
- *they had supplied Printed Paper Aluminium Foil Laminates and Printed Paper Laminates to M/s MSPL, Delhi, M/s MFSPL, Lucknow and M/s MPSPL, Jaipur.*
- *the details regarding generation of e-way bills and generation of GST invoice such as party details, quantity etc. are being provided by Mr. Yogeshwar Singh and the same are being generated by Mr. Sanjeev Kumar Singh, Manager Commercial (Dispatch and Logistics).*

**5.3.4** Statement of Shri Rambilas, Deputy Manager (Accounts) of M/s MEPL, Haridwar was recorded under Section 70 of the CGST Act, 2017 on 14.06.2021 **(RUD-399)** wherein he *inter alia* deposed that,

- *M/s MEPL manufactures packaging material for various Pan Masala such as Kamla Pasand, Vimal, Miraj, Nazar, Shudh Plus, Dilruba, Dilbagh.*
- *they had supplied Printed Paper Aluminium Foil Laminates and Printed Paper Laminates to M/s MSPL, Delhi, M/s MFSPL, Lucknow and M/s MPSPL, Jaipur.*
- *Mr. Yogeshwar Singh is the key persons who takes care sales of the company.*

**5.4 STATEMENTS OF THE KEY PERSONS OF M/S MEPL, MALANPUR RECORDED DURING THE INVESTIGATION IS SUMMARIZED HEREUNDER:**

**5.4.1** Statement of Shri Pawan Pandey, Junior Engineer of M/s MEPL, Malanpur was recorded under Section 70 of the CGST Act, 2017 on 15.06.2021 **(RUD-400)** wherein he *inter alia* deposed that,

- *On being shown Print outs of some parts of the data available on the Desktop of the computer hp s/n INI73205DD in the folder CLOSING MAY [C:/Users/HP\_PC/ Desktop/CLOSING MAY] and from Excel Files namely, PLASTIC, PAWAAA & POUCH, he stated that the said data is maintained by him, and the print out taken from the folder CLOSING MAY, contain details of date-wise production and clearance of finished goods, Laminate & Pouch, manufactured by M/s MEPL, Malanpur during the month of May, 2021 and summary of closing BSR as on 31.05.2021 are given. Further, he stated that in the print out taken from the excel file PLASTIC, & POUCH, opening of pouch as*



14.06.2021 and the print out taken from the excel file PAWAAA, details of date-wise & item-wise production and clearance of Laminate & Pouch for the month of June, 2021 (up to 14.06.2021) are given. on being asked about the details of production & clearance for other months other than May & June, 2021, he stated that he prepares the data for a particular month by way of renaming old month file and overwriting the date and data for the said particular month. Thus, the details of production & clearance of laminate and pouch for the previous months are not available on the computer.

- On being shown the print out taken from the folder CLOSING MAY on the desktop of computer hp s/n INI73205DD, clearance of many products are shown such as clearance of KARAMCHAND P/M RS 4/- on 01.05.2021 and 06.05.2021 as 2040.16 Kg & 4624.49 Kg respectively, he submitted the copy of Invoice No. MO52122/890 dated 01.05.2021 and Invoice No. MO52122/995 dated 06.05.2021 respectively in respect of clearance of aforesaid goods.
- On being asked to explain that why the Invoice No. MO52122/890 dated 01.05.2021 and Invoice No. MO52122/995 dated 06.05.2021, having aluminium foil laminate with Karamchand brand is being cleared to M/s Montage Printpack Sales Pvt. Ltd., Gwalior, he stated that the same is being done as per the directions of Shri Sunil Tiwari, Sr. Manager of M/s Montage Enterprises Pvt. Ltd., Malanpur.

**5.4.2** Statement of Shri Sunil Kumar Tiwari, Senior Manager (Commercial) of M/s MEPL, Malanpur was recorded under Section 70 of the CGST Act, 2017 on 15.06.2021 **(RUD-401)** wherein he *inter alia* deposed that,

- **all the purchase orders were received verbally from Noida Office, through Shri Yogeshwar Singh, Director** of the company.
- On being asked to explain that during Examination of Packing Section, it was found that there was facility of generating Job code for each packaging box and packaging slip generated is fixed on the carton. There was a system installed on packing line on which job code for each packing box is being fed. From there a sticker was being generated and that was fixed on the packing box for general food items. The Sticker contains the details of Consumer of the packaging material. However, it was found that in case of Pan Masala no job code was being entered and no sticker was being generated. Each carton of packing material was packed in white woven bags and no sticker containing details of consumer of packing material was found on them. He stated that as per requirement of Customer such demarcation was done.
- On being shown the print out taken from his computer (Service Tag No: 7LKHT12 & Express Service Tag: 165416891342) from the File Name E:\BACKUP DATA 2-10-20\SUNUL T\Downloads\bsr of less 40 ton Feb 2020, BSR as on Feb 2021, BSR as on May 20, BSR as on May 2021, he stated these are



BSR (Balance Stock Register) of that particular date and it indicates closing stock on that date.

- On being asked he stated that **only printed packaging materials were supplied from their unit and as clear from the stock position maximum printed material pertains to Pan Masalas.**
- On being asked that as per sales ledger it appears that most of the printed packaging material is being supplied to M/s Montage Sales Pvt. Ltd., Delhi, M/s Montage Printpack sales Pvt. Ltd., Gwalior, M/s Montage Flexipack Sales Pvt. Ltd., Lucknow, Montage Packaging Sales Pvt. Ltd., Jaipur, he stated that **these are the trading firms and they supply printed material to them (belonging to other firms). Further, he stated that they are supplying the goods to the above said companies on the directions of Shri Yogeshwar Singh.**

**5.5 STATEMENTS OF THE KEY PERSONS OF M/s MSPL, DELHI RECORDED DURING THE INVESTIGATION IS SUMMARIZED HEREUNDER.**

**5.5.1** Statement of Shri Punit Kumar Mishra, Senior Account Officer of M/s MSPL, Delhi, was recorded under Section 70 of the CGST Act, 2017 on 15.06.2021 (**RUD-402**) wherein he *inter alia* deposed that,

- some of their buyers issue POs namely VSG Pan Product, Adani Wilmer, TRDP Happyworld, VRS foods, Tower Nuts, Sothern India, Tejram Dharampal, Izux Impex, etc., but most of the buyers did not issue POs such as M/s Azad Trading, M/s Kailash Enterprises, M/s Kavita Industries, M/s Pradhan Trading Company, M/s Pramod Traders, M/s Ravi Kumar Suppliers, M/s Shree Shyam Trading Company, M/s Vikas Trading Company, M/s H K Enterprises, M/s Jyoti Traders, M/s Kumar Enterprises, M/s Neeraj Enterprises, M/s ST Traders, etc.
- **Mr. Jasmeet Singh and Mr. Harvinder Singh Matharu are the Directors of M/s MSPL and on their instruction supplies to all those parties were made who do not place Purchase Orders.**
- **Mr. Harvinder Singh Matharu provides the GSTIN certificate to him and he makes a ledger in respect of all parties who do not issue any purchase order and Mr. Harvinder Singh Matharu selects transporter through which the goods are to be sent to those buyers. Accordingly, they make invoices in respect of such buyers.**
- the code/ brand name/ lot number pasted on the goods is used to establish the type of goods and its respective buyer, sometimes **Mr. Harvinder Singh Matharu calls him and informs that certain goods are coming and will be sold to certain buyer.** He also stated that no specification of goods is mentioned on the invoices. Also, **they do not keep any record of materials**



***that had already sent to their buyers, they receive a packing list with the invoices and the same is forwarded to the buyer and no record of the same is maintained by them as it is directed by Mr. Harvinder Singh Matharu that no record of material already sent will be kept in office.***

- ***Mr. Harvinder Singh Matharu contacts all their buyers and he only decide which goods are to be sent and how to be sent. Further, the payment is received in the bank account and same is also controlled by Mr. Harvinder Singh.***

**5.5.2** Statement of Shri Sushil Kumar Dwivedi, Dispatch Manager of M/s MSPL, Delhi was recorded under Section 70 of the CGST Act, 2017 on 15.06.2021 and 24.09.2021 **(RUD-403)** wherein he *inter alia* deposed that,

- *M/s MSPL receives supply from manufacturing units of M/s MEPL, located at Noida, Jammu, Malanpur & Haridwar.*
- *on being shown list of buyers at page no. 11 to 20 of file no. 19 which was seized from M/s Montage Sales Pvt. Ltd., Delhi, under Panchnama dated 14/15.06.2021, he stated that he has seen the same and put his dated signature on the same in token of having seen the same and in its authenticity. Further, he stated that the material was supplied to those buyers on the direction of Shri Harvinder Singh Matharu and Shri Jasmeet Singh, Directors of M/s MSPL.*
- ***Mr. Harvinder Singh Matharu provides the GSTIN certificate to him and he makes a ledger in respect of all those parties who do not issue any purchase order and Mr. Harvinder Singh Matharu selects transporter through which the goods are to be sent to those buyers. Accordingly, they make invoices in respect of such buyers.***
- *the material received by M/s MSPL are verified by security guards and thereafter the security staff send the signed bill to the store department. The store department makes a GIN (Goods Inward Note) of material and send those bills to the accounts department, and after that accounts department checks all the details of the invoice.*
- ***Mr. Harvinder Singh Matharu calls him and informs that certain goods are coming and the same will be sold to certain buyer. He also stated that no specification of goods is mentioned on the invoices and they do not keep any record of materials that had already been sent to their buyers, they receive a packing list with the invoices, and the same is forwarded to the buyer and no record of the same is maintained by them as it is directed by Mr. Harvinder Singh Matharu that no record of material already sent is to be kept in office.***
- ***on being confronted with the Panchnama drawn at the registered premises of firms to whom M/s MSPL, Delhi had shown supply of the***





**packaging material/laminate and found to be non-existent/non-operational at their registered addresses he answered that on the instruction of Shri Harvinder Singh Matharu, he prepares invoices and loads the goods in the vehicles as informed by him, but he did not have any information, whether the said goods reach the destination or not.**

- on being confronted with the Panchnama drawn at the residential premise of Shri Sujeet Kumar Singh, owner of M/s BTCPL, and statement of Shri Sujeet Kumar Singh he signed the same and in his agreement.
- on being shown the file @ Sl.No. 17 of INS-02 of the Panchnama dated 25.06.2021 drawn at the residential premise of Shri Sujeet Kumar Singh, and asked to explain the entries he explained one entry on page no. 248. The first entry vehicle number is mentioned as 5236 and the driver is Dinesh, on 01.06.2021 invoice was issued to M/s Blue Star whereas the goods were delivered to factory of Tansen in Patparganj. Further, **he stated that from the entries in the said file, it is evident that goods which were removed from the premise of M/s MSPL in the name of fake firms were actually delivered to the Pan Masala/ Tobacco manufacturer.**

**5.5.3** Statement of Shri Harvinder Singh Matharu, Director of M/s MSPL, Delhi was recorded under Section 70 of the CGST Act, 2017 on 15.11.2021 **(RUD-404)** wherein he *inter alia* deposed that,

- in the year 2001 he joined M/s MEPL, as Marketing Executive and resigned from M/s MEPL in the year 2019. Further, in October 2019 depots were established by M/s MEPL at Delhi, Jaipur, Lucknow, Gwalior, Silvassa & Vapi and he was made director of one such depot located at Delhi in the name & style of M/s Montage Sales Pvt. Ltd. M/s MSPL, Delhi has entered into an agreement with M/s MEPL according to which M/s MSPL, Delhi was to sell goods manufactured by M/s MEPL only.
- Shri Arvind Gupta and Shri Yogeshwar Singh are the director of the company, and he reported to Shri Arvind Gupta during his work at the company. He was working on the direction of Shri Arvind Gupta.
- Most of the buyers' place purchase order telephonically/verbally. In some cases, the purchase order is in writing. As per the purchase order design and specification the company manufacturer the goods and deliver to the said firms/company.
- **M/s MSPL, Delhi was created to look after the sale of M/s MEPL, in region of Delhi & UP.**
- On being shown statements of Shri Punit Kumar Mishra, Sr. Account Officer and Shri Sushil Kumar Dwivedi, Dispatch Officer of M/s MSPL, Delhi, he signed the same in his agreement.



- On being shown a list of 66 firms to whom M/s MSPL, Delhi, had shown supplies during the period 05.10.2019 to 14.06.2021 along with panchnama drawn at the premises of the said firms. Further, **he stated as per the panchnama the firms were found non-existent/non-operational at their registered premises, but he avoided reply as to how supplies were made by M/s MSPL, Delhi to those firms.**
- on being shown the file @ Sl.No. 17 of INS-02 of the panchnama dated 25.06.2021 drawn at the residential premise of Shri Sujeet Kumar Singh, and his statement dated 25.06.2021, wherein he (Sujeet) admitted transporting laminate to different Pan Masala manufacturer supplied by M/s MSPL, Delhi in the name of non-existent/fake firms and asked to offer comments. He stated that he had seen file @ Sl.No. 17 and statement of Shri Sujeet Kumar Singh and have signed the last page of the statement and first and last page of the file in his agreement.
- Shri H.S. Matharu was shown entry on page number 234 of file @ Sl.No. 17 resumed under Panchnama dated 25.06.2021 which reflected details of goods sold in May 2021, along with invoice no. 865 & 866 issued on 02.05.2021 to M/s Convergent Alliance and M/s Blue Star. As per entry on page number 234 of file @ Sl.No. 17 the goods pertaining to various Pan Masala/ Tobacco was supplied by M/s MSPL. He stated that he has seen entries on page no.234 of file @ Sl.No. 17 resumed under Panchnama dated 25.06.2021 and also invoices number 865 & 866 dated 02.05.2021. **He admitted that invoices in the said cases had been issued to different firms and goods were supplied to the actual manufacturer i.e., Ganesh and Sudarshan Pan Masala.**
- Shri H.S. Matharu was also shown the sheet no. 29 resumed under Panchnama dated 15.11.2021 drawn at his residential premise which reflects details of goods supplied on 27.12.2020 as under,

Invoice No.	Date	Item Name	Qty. (kg)	Total Value
1704	27.12.2020	H/R Moong dal	7983.46	2045778
1705	27.12.2020	TS-6	5694.44	2040332
1706	27.12.2020	Padamshree P/m	951.10	322342
1707	27.12.2020	Kamla Pasand	8284.05	3541269
1708	27.12.2020	Real Tone Henna Lemon Herbal	2276.83	591508
1709	27.12.2020	TS-2	5460.66	1999008
1710	27.12.2020	TS-2	4507.85	1587202
1711	27.12.2020	Swagat Tobacco	1600	675466
1712	27.12.2020	Kuber Tobacco	2680.90	971983

On verification of these details with the invoices issued by M/s MSPL, Delhi it was observed that invoices pertaining to goods/laminate of various Pan Masala/Tobacco were being issued to dummy/non-existent firms. SHRI H.S. Matharu was asked to offer comments.



*He stated that these details are already contained in file @ Sl.No. 17 resumed under panchnama dated 25.06.2021 drawn at the residential premise of Shri Sujeet Kumar Singh. He refrained from commenting further of the same.*

**5.5.4** Statement of Shri Jasmeet Singh, Director of M/s MSPL, Delhi was recorded under Section 70 of the CGST Act, 2017 on 26.04.2022 **(RUD-405)** wherein he *inter alia* deposed that,

- he joined M/s MEPL, Noida in September 2003 as Manager (Sales & Marketing) and was gradually promoted to General Manager (Sales & Marketing. In mid-2019 M/s MEPL was planning a new business model for the distribution of packaging materials, so he was approached by his senior colleague Shri Harvinder Singh Matharu for starting a company. They formed a company namely M/s MSPL, Delhi.*
- during his tenure in M/s MEPL, Noida his responsibility was to develop/get the new business order which were written or verbal as per the practice of the customer. Once the packaging material was ready the same was handed over to the dispatch department for delivery to the customer end as agreed by the said buyer company and sometimes the customer collected the finished goods from the factory itself.*
- M/s MSPL, Delhi purchased entire goods from the factories of M/s Montage Enterprises Pvt. Ltd., located at Noida, Malanpur, Jammu & Haridwar. M/s MSPL placed order to M/s MEPL, Noida, and the decision to manufacture goods at which factory of M/s MEPL, is taken at Noida only and once the goods are manufactured the same are delivered to M/s MSPL, Delhi. Being director of M/s MSPL, he was looking after the new product business development of the company, and Shri Harvinder Singh takes all the key decisions for the development of the overall business of the company.*
- on being shown statements of Shri Punit Kumar Mishra, Sr. Account Officer and Shri Sushil Kumar Dwivedi, Dispatch Officer of M/s MSPL, Delhi, he signed the same in his agreement.*
- on being shown statements of Shri Harvinder Singh Matharu, Director of M/s MSPL, Delhi, he signed the same in his agreement.*

**5.6 STATEMENTS OF THE KEY PERSONS OF M/s MFSPL, LUCKNOW RECORDED DURING THE INVESTIGATION IS SUMMARIZED HEREUNDER:**

**5.6.1** Statement of Shri Narinder Chopra, Senior Manager (Commercial), of M/s MFSPL, Lucknow, was recorded under Section 70 of the CGST Act, 2017 on 14.06.2021, **(RUD-406)** wherein he *inter-alia* deposed that,

- M/s MFSPL, Lucknow had supplied goods (packaging material and laminates) to 1. M/s Chandan Trading Company, Lucknow 2. M/s Prashant Trading Company, Lucknow, 3. M/s Shiva Enterprises, Kanpur Nagar, 4. M/s Kritika*



Trading Company, Ghaziabad, 5. M/s Naresh Sales, Lucknow 6. M/s Lawanya Trading Company, Lucknow, 7. M/s KC Laminates, Lucknow 8. M/s Durga Trading Company, Lucknow 9. M/s Rabindra Laminates, Kanpur, 10. M/s Sharwan Packaging, Lucknow, 11. M/s Shivam Enterprises, Lucknow and 12. M/s SV Traders. He was not aware about the existence of aforesaid firms and on verbal directions from their directors they had supplied them the required goods. He also stated that some time the representatives of the firms/companies directly come to their depot for purchase of desired laminates/packing materials.

- on being asked he stated that they had supplied goods on credit to M/s Sharwan Packaging, M/s Shivam Enterprises, and M/s SV Traders on verbal direction from their Directors Shri Sandeep Jain and Shri Nikhil Agnihotri.

**5.6.2** Statement of Shri Nikhil Agnihotri, director of M/s MFSPL, Lucknow, was recorded under Section 70 of the CGST Act, 2017 on 14.06.2021 & 13.05.2022 (**RUD-407**) wherein he *inter-alia* deposed that,

- from 1999 to 2004, he was an employee of M/s Uflex Limited. In 2004 he joined as Divisional Executive in M/s MEPL, Noida.
- in September 2019, the owner of M/s MEPL planned a new business model for the distribution of packaging materials, and for that M/s MEPL has created depots/warehouses at six places across the country viz. Lucknow, Delhi, Jaipur, Gwalior, Vapi & Hyderabad, and 12 senior marketing personnel of M/s MEPL were made directors of said 6 depots. He and Shri Sandeep Jain were made directors of M/s MFSPL, Lucknow.
- he was posted at M/s MSPL, Delhi as General Manager (Marketing), by M/s MEPL till November 2021, and thereafter again joined M/s MEPL as General Manager (Marketing).
- **all the goods were purchased from M/s MEPL only** because M/s MFSPL, Lucknow entered into an agreement with M/s MEPL which restricted M/s MFSPL, Lucknow to make purchase only from M/s MEPL. **The role of M/s MFSPL, Lucknow is to sell the goods purchased from M/s MEPL at price which were decided by M/s MEPL.**
- **M/s MFSPL looks after trading of goods manufactured by M/s MEPL in Central and Eastern Uttar Pradesh.** On the directions of M/s MEPL they sell the entire consignment to parties.
- the initial capital invested was Rs. 1 lakh (Rs 50 thousand by each director). **The initial expenditure for establishment of M/s MFSPL was borne by M/s MEPL. The goods supplied by M/s MEPL to M/s MFSPL was on 100% credit and payment is made only after it had been received from their customer. The entire responsibility for collection of payment from their buyers relied on M/s MEPL** except for the customers who have been



developed through their marketing division for which responsibility of payment collection lies with M/s MFSPL.

- his gross salary as GM (Marketing) in M/s MEPL was Rs.1,90,932/- and he was getting the same salary i.e., Rs.1,90,932/- as director of M/s MFSPL, Lucknow. Further, he stated that during the last four years he was getting the same salary whether working with M/s MEPL, M/s MFSPL, or M/s MSPL.
- a list of 25 firms/companies to whose M/s MFSPL, Lucknow, has shown supply and panchnama drawn at their registered premises was shown to him, he had seen the same and put his dated signature on the said list, and in agreement with the content of the said panchnama, he put his dated signature on panchnama. Further, he stated that from the panchnama it appears that those firms were found non-existent/non-operational at their registered premises. Further, he stated that the supply to those firms was made on the direction of Shri Arvind Gupta, director of M/s MEPL and even the payment collection and contact to those buyers were also managed by M/s MEPL.

**5.6.3** Statement of Shri Sandeep Jain, Ex-Director of M/s MFSPL, Lucknow, was recorded under Section 70 of the CGST Act, 2017 on 07.06.2022 (**RUD-408**) wherein he *inter-alia* deposed that,

- he joined M/s Flex Industries Ltd., in 1999, as marketing officer and was posted at Kanpur. In year 2002 he joined as Executive Officer in M/s MEPL and remain posted at Kanpur.
- in September 2019, the owner of M/s MEPL planned a new business model for the distribution of packaging materials, and for that M/s MEPL has created depots/warehouses at six places across the country viz. Lucknow, Delhi, Jaipur, Gwalior, Vapi & Hyderabad, and 12 senior marketing personnel of M/s MEPL were made directors of said 6 depots. He and Shri Nikhil Agnihotri were made directors of M/s MFSPL, Lucknow.
- his gross salary as Senior Divisional Manager (Marketing) in M/s MEPL was Rs.1,26,713/- and he was getting the salary i.e., Rs.1,39,212/- as director of M/s MFSPL, Lucknow and at present as Senior Divisional Manager (Marketing) in M/s MEPL he was getting the same salary i.e., Rs.1,39,212/-. Further, he stated that during the last three years he was getting the same salary whether working with M/s MEPL, Noida or M/s MFSPL, Lucknow.
- on being shown the statement dated 14.06.2021 and 15.05.2022 of Shri Nikhil Agnihotri, director of M/s MFSPL, Lucknow, he signed the same in his agreement.
- on being shown the Goods Sale and Purchase Agreement dated 19.09.2019 executed between M/s MFSPL, Lucknow and M/s MEPL, he stated that the terms and conditions described in the said agreement are well in his knowledge and all conditions were fulfilled by them;





- a list of 25 firms/companies to whom M/s MFSPL, Lucknow, had shown supply and panchnama drawn at their registered premises were shown to him. He signed the list and panchnamas in his agreement. Further, he stated that from the panchnamas it appeared that those firms were found non-existent/non-operational at their registered premises. Further, he stated that the supply to those firms was made on the direction of Shri Arvind Gupta, director of M/s MEPL and even the payment collection and negotiation with those buyers were also managed by M/s MEPL.
- on being shown the complaint of Shri Rohit Kumar Proprietor of M/s Rohit Enterprises, Shri Shravan Kumar Proprietor of M/s Shravan Packaging, Shri Bhola Shankar Dwivedi Proprietor of M/s Shivam Enterprises, and Shri Shivam Giri, Proprietor of M/s Jai Bhole Enterprises addressed to the Police Commissioner, Lucknow, he has no information in respect of the above-said firms. Further, he stated that he never come in contact with those persons and does not know how they get his details. Shri Arvind Gupta, Director of M/s MEPL, Noida is the proper person to reply in this regard.
- On being shown the bank statements of M/s K N Traders (A/c Number 034863300004027), and M/s Jyoti Traders (A/c Number 034863300004039), and asked that as per the statements both the above firms made payments to M/s MFSPL, Lucknow, whereas as per GSTR-1M of M/s MFSPL, Lucknow no outward supplies were made to both the above firms, he stated that he has no information in respect of both the above-said firms. Further, he stated he did not know why the said payment were made to M/s MFSPL, Lucknow as reflected in the above statements. Shri Arvind Gupta, director of M/s MEPL, is the proper person to reply in this regard.

**5.6.4** Statement of Shri Anil Sharma, Ex-Director of M/s MFSPL, Lucknow, was recorded under Section 70 of the CGST Act, 2017 on 11.05.2022 (**RUD-409**) wherein he *inter-alia* deposed that,

- Shri Arvind Gupta and Shri Yogeshwar Singh are the directors of M/s MEPL. Shri Arvind Gupta is the promoter director of the company and looks after the business development of the company. Shri Yogeshwar Singh is the Marketing Head of the company and supervises the marketing team.
- M/s MFSPL, Lucknow receives orders from its buyers mainly through verbal communication, and after receipt of the order marketing team places orders to manufacturing units of M/s MEPL, and the goods are delivered to the premise of M/s MFSPL, Lucknow on FOR basis.
- On being shown the statement dated 14.06.2021 of Shri Nikhil Agnihotri, Director of M/s MFSPL, Lucknow, he agreed with the same and put his dated signature in his agreement. Further, he stated that he is fully agree with the facts and figures of the said statement.



- On being shown a list of 25 firms/companies to whom M/s MFSPL, Lucknow, had shown supply as per GSTR-1M and panchnamas drawn at their registered premises, he signed the list and panchnamas in his agreement.

**5.7 STATEMENTS OF THE KEY PERSONS OF M/s MPSPL, GWALIOR RECORDED DURING THE INVESTIGATION IS SUMMARIZED HEREUNDER:**

**5.7.1** Statement of Shri Anand Sharma, Deputy Manager of M/s MPSPL, Gwalior, was recorded under Section 70 of the CGST Act, 2017 on 14.06.2021 **(RUD-410)** wherein he *inter-alia* deposed that,

- M/s MPSPL, Gwalior is engaged in trading of Printed Laminate, Plastic Film, Printed Paper Laminate, Printed Foil Laminate;
- On being asked he stated that the above stated goods were purchased from the manufacturing units of M/s MEPL located at Malanpur, Noida and Haridwar.
- On being asked that one vehicle (MP07GA5961) found parked in the premise of M/s MPSPL, Gwalior on which Pouches of “Musafir” Pan Masala were loaded he stated that the said goods was purchased from M/s MEPL, Malanpur vide tax invoice no. MO52122/1848 dated 14.06.2021 and was to be supplied to M/s Rajat Sales Corporation, Durg, Chhattisgarh.
- On being asked that without having purchase order in respect of the aforesaid goods how the same were loaded, he stated that Shri Devendra Bisht Assistant Manager (Dispatch) is the proper person to reply in this regard.

**5.7.2** Statement of Shri Devendra Bisht, Assistant Manager (Dispatch) of M/s MPSPL, Gwalior, was recorded under Section 70 of the CGST Act, 2017 on 14.06.2021 **(RUD-411)** wherein he *inter-alia* deposed that,

- On being asked he stated that he dispatches goods on the basis of verbal & written purchase orders which are mainly passed on to him by Directors Mr. Gagandip Singh Bawa and Mr. Sushil Singh of the company. However, sometime purchase orders also received from marketing personnel Mr. Nishant Shukla, Mr. Aashish Pandey and Mr. Sailendra Upadhaya;
- He stated that the directors of the company are resides in Delhi;
- On being shown the statement of Shri Anand Sharma, Deputy Manager of M/s MPSPL, Gwalior he admitted that he received verbal order from Mr. Gagandip Singh Bawa with respect to goods i.e., Pouches of “Musafir” Pan Masala loaded on vehicle (MP07GA5961) and the goods was to be supplied to M/s Rajat Sales Corporation, Durg, Chhattisgarh.
- On being asked he stated that they did not mention the brand name of Pan Masala/Chewing Tobacco on the tax invoices/e-waybill and only in case of goods supplied to other FMCG companies they write the brand name and other details in their invoices.



**5.7.3** Statement of Shri Gagandip Singh Bawa, Ex-Director of M/s MPSPL, Gwalior, was recorded under Section 70 of the CGST Act, 2017 on 13.03.2024 (**RUD-412**) wherein he *inter-alia* deposed that,

- *he joined as Assistant Manager (Marketing) in M/s MEPL in year 2004, and was posted at Noida. Gradually he was promoted up to the post of Senior Divisional Manager (Marketing).*
- *in September 2019, the director (Shri Arvind Gupta & Shri Yogeshwar Singh) of M/s MEPL was planning a new business model for the distribution of packaging materials, and for that M/s MEPL has created depots/warehouses at six places across the country viz. Lucknow, Delhi, Jaipur, Gwalior, Vapi & Hyderabad, and 12 senior marketing personnel were made directors of said 6 depots. He and Shri Sushil Singh were made directors of M/s Montage Printpack Sales Private Limited, Gwalior. He further stated that he resigned from the post of Director of M/s MPSPL, Gwalior in August 2021, and in December 2021, again joined M/s MEPL, Noida as Senior Divisional Manager (Marketing).*
- *On being asked he stated that as Senior Divisional Manager (Marketing) he was looking for new business development in various industries requiring the packaging material and giving services to existing customers. He was also required to assist in designing and resolution in respect of quality issues faced by the customers. Further, he stated that he reported Shri Yogeshwar Singh, Director of M/s MEPL during the period he was engaged with M/s MEPL, because he was looking after all the sales & marketing activity of the company.*
- *On being asked he stated that he and Shri Sushil Singh were appointed as the directors of M/s MPSPL, Gwalior in September 2019. As directors of M/s MPSPL, Gwalior both were playing the same role as they do as in M/s MEPL, i.e., looking for new business development in various industries requiring the packaging material and giving services to existing customers. However, he admitted that during the period he was director of M/s MPSPL, Gwalior, he usually seat at the office of M/s MEPL, Noida and do all the marketing work from Delhi & NCR. He rarely visits the office of the M/s MPSPL, Gwalior. The day-to-day work of M/s MPSPL, Gwalior was looked after by Shri Anand Sharma, Accountant and Shri Devendra Bisht, Dispatch Manager.*
- *his gross salary as Senior Divisional Manager (Marketing) in M/s MEPL was Rs.1,01,500/- and he was getting the salary i.e., Rs.1,01,500/- as director of M/s MPSPL, Gwalior and at present as Senior Divisional Manager (Marketing) in M/s MEPL he is getting the salary i.e., Rs.1,26,500/-.*
- *on being shown the Panchnama dated 15.06.2021 drawn at the premise of M/s Montage Printpack Sales Private Limited, Warehouse No. 3, Village-Gahru, Pargana-Bijnore, Khasra No. 1441, Daroga Khera, Lucknow-Kanpur Road, Lucknow, 226012, he signed the same in his agreement.*



- on being shown statements of Shri Anand Sharma, Deputy Manager and Shri Devendra Bisht, Assistant Manager (Dispatch) of M/s MPSPL, Gwalior dated 14.06.2021 & 15.06.2021, he signed the same in his agreement.
- on being shown the Goods Sale and Purchase Agreement dated 19.09.2019 executed between M/s MPSPL, Gwalior and M/s MEPL, he stated that the terms and conditions described in the said agreement are well in his knowledge and all conditions were fulfilled by them;
- a list of 13 firms/companies to whom M/s MPSPL, Gwalior, had shown supply and panchnama drawn at their registered premises were shown to him. He signed the list and panchnamas in his agreement. Further, he stated that from the panchnamas it appeared that those firms were found non-existent/non-operational at their registered premises. Further, he stated could not say anything in respect of supply made by M/s MPSPL, Gwalior to those firms as the same had been made mainly on ex-works basis and on the direction of Shri Arvind Gupta, director of M/s MEPL and even the payment collection and contact to those buyers was also managed by the staffs of M/s MEPL on the direction of Shri Arvind Gupta.

**5.7.3** Statement of Shri Sushil Singh, Ex-Director of M/s MPSPL, Gwalior, was recorded under Section 70 of the CGST Act, 2017 on 16.03.2024 (**RUD-413**) wherein he *inter-alia* deposed that,

- he joined M/s FLEX Industries Ltd., in 1996 as a sales executive and he was posted at Gwalior. In the year 2002, he joined as Sales Executive Officer in M/s MEPL, and was remain posted at Gwalior. Gradually he was promoted up to the post of Divisional Manager (Marketing).
- in September 2019, the director (Shri Arvind Gupta & Shri Yogeshwar Singh) of M/s MEPL was planning a new business model for the distribution of packaging materials, and for that M/s MEPL has created depots/warehouses at six places across the country viz. Lucknow, Delhi, Jaipur, Gwalior, Vapi & Hyderabad, and 12 senior marketing personnel were made directors of said 6 depots. He and Shri Gagandip Singh Bawa were made directors of M/s Montage Printpack Sales Private Limited, Gwalior. He further stated that he resigned from the post of Director of M/s MPSPL, Gwalior in August 2021, and in December 2021, again joined M/s MEPL, Noida as Senior Divisional Manager (Marketing).
- On being asked he stated that as Divisional Manager (Marketing) he was looking for new business development in various industries requiring the packaging material and giving services to existing customers. He was also required to assist in designing and resolution in respect of quality issues faced by the customers. Further, he stated that he reported Shri Yogeshwar Singh, Director of M/s MEPL during the period he was engaged with M/s MEPL, because he was looking after all the sales & marketing activity of the company.



- On being asked he stated that he and Shri Gagandip Singh Bawa were appointed as the directors of M/s MPSPL, Gwalior in September 2019. As directors of M/s MPSPL, Gwalior both were playing the same role as they do as in M/s MEPL, i.e., looking for new business development in various industries requiring the packaging material and giving services to existing customers. However, he admitted that during the period he was director of M/s MPSPL, Gwalior, he rarely visits the office of the M/s MPSPL, Gwalior. The day-to-day work of M/s MPSPL, Gwalior was looked after by Shri Anand Sharma, Accountant and Shri Devendra Bisht, Dispatch Manager.
- his gross salary as Divisional Manager (Marketing) in M/s MEPL was Rs.1,04,980/- and he was getting the salary i.e., Rs.1,04,980/- as director of M/s MPSPL, Gwalior and at present as Senior Divisional Manager (Marketing) in M/s MEPL he is getting the salary i.e., Rs.1,16,480/-, since 2022.
- on being shown the Panchnama dated 15.06.2021 drawn at the premise of M/s Montage Printpack Sales Private Limited, Warehouse No. 3, Village-Gahru, Pargana-Bijnore, Khasra No. 1441, Daroga Khera, Lucknow-Kanpur Road, Lucknow, 226012, he signed the same in his agreement.
- on being shown statements of Shri Anand Sharma, Deputy Manager and Shri Devendra Bisht, Assistant Manager (Dispatch) of M/s MPSPL, Gwalior dated 14.06.2021 & 15.06.2021, he signed the same in his agreement.
- on being shown the Goods Sale and Purchase Agreement dated 19.09.2019 executed between M/s MPSPL, Gwalior and M/s MEPL, he stated that the terms and conditions described in the said agreement are well in his knowledge and all conditions were fulfilled by them;
- a list of 13 firms/companies to whom M/s MPSPL, Gwalior, had shown supply and panchnama drawn at their registered premises were shown to him. He signed the list and panchnamas in his agreement. Further, he stated that from the panchnamas it appeared that those firms were found non-existent/non-operational at their registered premises. Further, he stated could not say anything in respect of supply made by M/s MPSPL, Gwalior to those firms as the same had been made mainly on ex-works basis and on the direction of Shri Arvind Gupta, director of M/s MEPL and even the payment collection and contact to those buyers was also managed by the staffs of M/s MEPL on the direction of Shri Arvind Gupta.

## **5.8 INVESTIGATION IN RELATION TO FINANCIAL TRANSACTIONS:**

**5.8.1** Whereas, during the course of investigation it has been gathered Shri Shekhar Kumar Gupta R/o H.No.72, 3<sup>rd</sup> Floor, Vardan Apartment, I P Extension, Patparganj, Delhi-92, is involved in the creation and management of rotation of fund through various bogus firms, accordingly, the residential premises of Shri Shekhar Kumar Gupta was





searched on 04.01.2022, some crucial documents were unearthed during the search. The search proceeding was recorded under Panchnama and records were resumed under Panchnama dated 04.01.2022 (RUD-414).

And whereas, statement of Shri Shekhar Kumar Gupta S/o Late Prayag Kumar Gupta, was recorded under Section 70 of the CGST Act, 2017 on 04.01.2022 (RUD-415), wherein he *inter-alia* deposed that,

- जीवकोपार्जन के लिए tax consultancy, legal matters & share trading का काम करता हूँ,
- उपरोक्त के अलावा Montage Enterprise को फर्जी फर्मों (ऐसी कम्पनियाँ जो केवल पेपर पर हैं, उनका कोई physical existence नहीं है, अथवा यदि exist करती हैं तो कोई business नहीं है) का विवरण देता हूँ, जिसमें Montage Enterprise के द्वारा billing किया जाता है, बिना किसी मॉल की सप्लाय के। यह काम जनवरी 2021 से सीधे तौर पर कर रहा हूँ, इसके पूर्व यह कार्य श्री गौरव सिंह के माध्यम से करता था।
- श्री गौरव सिंह से वर्ष 2018 में मेरी मुलाकात पार्टी के दौरान हुई थी और उन्होंने अपना परिचय Montage Enterprise के किसी transporter के relative के रूप में दिया था। श्री गौरव सिंह ने बातचीत के दौरान मुझे बताया कि वह Montage Enterprise को फर्जी फर्मों का विवरण देते हैं, जिनमें Montage Enterprise के द्वारा billing की जाती है, लेकिन साथ में किसी मॉल की डिलेवरी नहीं की जाती है। उन्होंने यह भी बताया कि Montage Enterprise से उन्हें बे मिल जाता है और वह उन फर्जी फर्मों के माध्यम से Montage Enterprise के account में RTGS/NEFT से वापस कर देते हैं। उन्होंने मुझसे कहा कि यदि मैं उनकी फर्जी फर्मों में यदि किसी तरह से RTGS/NEFT करवा सकूँ तो उसके बदले में वह cash का प्रबंध कर देंगे और इस काम के लिए एक अच्छा कमीशन भी देंगे। मैंने श्री गौरव सिंह की बात को समझ कर कार्य करने के लिए सहमति दे दी।
- चूंकि मैं tax consultancy का काम करता था तो मेरी जानकारी में ऐसी कम्पनियाँ थी जिनको cash की जरूरत होती थी क्योंकि वह अपनी कम्पनियों में expenses book करते थे। मैंने ऐसी कुछ कम्पनियों से बात किया और उनकी सहमति मिलने पर उन्हें कैश देकर श्री गौरव सिंह के द्वारा बताई गई फर्जी फर्मों में RTGS/NEFT करवाने लगा। इस तरह मैं श्री गौरव सिंह के साथ जुड़ा और काम करने लगा। श्री गौरव सिंह ने बताया था कि वह सारा पैसा उन फर्जी फर्मों से Montage Enterprise में चला जाता था। दिसम्बर 2020 तक मैं श्री गौरव सिंह के साथ इस तरह से जुड़ा रहा।
- श्री गौरव सिंह के साथ काम करने के दौरान मेरी मुलाकात श्री राजेश कुमार सिंह जो कि Montage Enterprise में legal consultant हैं से हुई थी, दिसम्बर 2020 में श्री राजेश कुमार सिंह ने कॉल करके मिलने के लिए बुलाया। मैं स्वयं न जाकर अपने साथी श्री संदीप गुप्ता को श्री राजेश कुमार सिंह से मिलने के लिए भेजा। श्री संदीप गुप्ता एवं श्री राजेश कुमार सिंह के बीच में बातचीत में इस बात पर सहमति बनी की अबसे नई फर्जी फर्मों का विवरण हमलोग सीधे Montage को देंगे जिसमें Montage के विभिन्न डिपो से बिलिंग की जाएगी। जिसके बाद जनवरी 2021 से मैं और श्री संदीप गुप्ता




मिलकर नई फर्जी फर्मों का arrangement करने लगे, और कुछ लोगो से नए GST registration भी करवाए।

- श्री राजेश कुमार सिंह के बताने के अनुसार हम फर्जी फर्मों का विवरण श्री आर०एन० पाण्डेय जो कि Montage Enterprise में हैं, को देते थे। मेरे द्वारा दिए गए फर्जी फर्मों में Montage Sales Pvt. Ltd. जो कि Jhilmil Industrial Area में स्थित हैं, और Montage Enterprise का डिपो हैं, से बिलिंग आने लगी बिना किसी मॉल की सप्लाय के।
- श्री मनोज एवं श्री त्यागी जो कि Montage Enterprise, Sector-57, Noida में Cash handling का काम करते हैं, उनसे हमें cash मिलने लगा और हम अपने द्वारा दी गई फर्जी फर्मों के माध्यम से Monatge को RTGS/NEFT से वापस करवाने लगे।
- मेरे द्वारा दी गई सभी फर्में फर्जी हैं, एवं केवल पेपर हैं उनका अपना कोई अस्तित्व नहीं, और इन सभी फर्जी फर्मों में Monatge द्वारा सिर्फ बिल सप्लाय किए गए हैं, कभी भी किसी प्रकार के मॉल की डिलेवरी नहीं कि गई थी। Monatge द्वारा मॉल की डिलेवरी कहा की जाती थी इसके हमें कोई जानकारी नहीं हैं। नहीं कि गई थी आने लगी बिना किसी मॉल की सप्लाय के। हमारा काम केवल फर्जी फर्मों का विवरण Monatge तक पहुंचाना और उसके बदले में Montage से जो कैश आता था, उसको Monatge को RTGS/NEFT वापस करवाना था। जिसके लिए हमें Monatge से प्रति किलोग्राम पर एक रूपया का कमीशन मिलता था।
- 04.01.2022 को मेरे आवासीय परिसर पर बनाए गए पंचनामा को मैंने देखा और देखने एवं सहमति के एवज में उसपर अपने दिनांकित हस्ताक्षर किए। पंचनामा के तहत जब्त एक से पाँच पृष्ठों के बारे में बताना चाहता हूँ कि उनमें उन फर्जी फर्मों का विवरण हैं, जिनकी details हमारे द्वारा Montage को बिना मॉल की Supply के billing करने के लिए दी गई थी। इसके अलावा, पृष्ठ संख्या 1 एवं 2, Montage Sales द्वारा हाल ही में दिया गया sub ledger trail हैं, और इसमें दर्ज विवरण यह हैं कि इन फर्मों में Montage Sales द्वारा उनके सामने अंकित मूल्य के बराबर मॉल सप्लाय के बिल जारी किए जा चुके हैं, पर इन फर्जी फर्मों के Bank Account न होने के कारण इन फर्जी फर्मों के माध्यम से Montage Sales को cash rotation का काम pending हैं। Montage Sales से उपरोक्त sheet श्री पुनीत कुमार मिश्रा जोकि Montage Sales में Accountant हैं, ने दिया था और देने का उद्देश्य यह था कि इन फर्मों के संबंध में जो payment बाकी हैं उसे मैं किसी फर्म के माध्यम से Montage Sales के Account में वापस करवा दूँ। परन्तु हाल में हुई घटनाओं को ध्यान में रखते हुए मैंने इसके लिए मना कर दिया था।

And whereas, the documents in relation to rotation of fund retrieved from mobile phone of Shri Shekhar Gupta (**RUD-416**) is examined vis-à-vis the bank accounts of M/s MSPL, Delhi (50200044023860) and the outcome of analysis is briefly discussed hereunder:



Image 1

 Account Manager Party Name :- MT Opening Date :- 21-Jan-2021 Number :- Address :-				
S.No	Date	Credit Amt( + )	Debit Amt( - )	Note
1	18-01-2021 09:21	1515000	0	bal.
2	18-01-2021 09:21	0	15000000	c
3	18-01-2021 09:21	1025000	0	shreeshyam trading
4	18-01-2021 09:21	1050000	0	vikas trading co.
5	19-01-2021 09:24	488982	0	kavita industries
6	19-01-2021 09:24	511018	0	kavita industries
7	19-01-2021 09:24	2510500	0	shreeshyam trading
8	19-01-2021 09:24	1200250	0	shreeshyam trading
9	19-01-2021 09:24	3350200	0	vikas trading
10	20-01-2021 09:28	0	15000000	c
11	20-01-2021 09:28	1150000	0	jagdamba enterprises
12	20-01-2021 09:28	1000000	0	guru kripa
13	20-01-2021 09:28	2300000	0	vikas trading
14	20-01-2021 09:28	1750000	0	vikas trading
15	20-01-2021 09:28	2000000	0	ganpati enterprise
16	20-01-2021 09:28	2500000	0	sbc export ltd
17	21-01-2021 11:07	1600250	0	jagdamba enterprise
18	21-01-2021 11:07	1550000	0	vikas trading
19	21-01-2021 11:07	1895000	0	shreeshyam trading
20	22-01-2021 05:26	1600000	0	ganpati enterprise
21	22-01-2021 05:26	1535250	0	vikas trading
22	22-01-2021 05:26	3650000	0	shreeshyam trading
23	22-01-2021 05:26	2005000	0	shreeshyam trading
24	22-01-2021 05:26	800000	0	kavita
25	22-01-2021 05:26	700000	0	kavita
26	22-01-2021 05:26	990000	0	kavita
27	22-01-2021 02:09	0	8800000	c
28	27-01-2021 07:46	0	10000000	c
29	27-01-2021 07:46	2149211	0	elfred industries
30	28-01-2021 10:07	500000	0	jagdamba enterprise
31	28-01-2021 10:07	1400000	0	ganpati enterprise
32	28-01-2021 10:07	2410500	0	vikas trading
33	29-01-2021 11:09	5318911	0	shreeshyam trading
34	30-01-2021 11:41	0	5000000	c
35	30-01-2021 11:41	1500000	0	ganpati enterprise
36	30-01-2021 11:41	750000	0	kavita industries
37	30-01-2021 11:41	1812000	0	vikas trading
38	01-02-2021 11:04	0	10000000	c
39	02-02-2021 11:55	3990805	0	vikas trading
40	03-02-2021 10:40	0	1000000	reversal of 20/1 entry of guru kripa
41	03-02-2021 10:42	1200000	0	jagdamba enterprise
42	03-02-2021 10:43	1520000	0	vikas trading





## Image 2

M/S. LAGROWTH ASSOCIATES PRIVATE LIMITED  
B-26, B-BLOCK JHUMIL INDUSTRIAL  
AREA DELHI,,  
EAST DELHI 110095  
DELHI INDIA

JOINT HOLDERS :

Nomination : Not Registered

Statement From: 12/09/19 To: 29/12/23

Account Branch : NOIDA SEC 121  
Address : HDFC BANK LTD.,  
UGF 19, HOMES - 121,  
SECTOR - 121, NOIDA  
City : NOIDA 201301  
State : UTTAR PRADESH  
Phone no. : 18002026161  
RTGS/NEFT IFSC : HDFC0004788 MICR: 110240467  
Email : CTRP.LAGROWTHAPL@GMAIL.COM  
Limit : 0.00 Currency : INR  
Cust ID : 134068051 Pr.Code : 202 Br.Code : 4788  
Account No : 50200044023860 PB Customer  
A/C Open Date : 12/09/2019 Expected AQE : 25,000.00  
Account Status : Regular

UNITED POUCHES :SYNDICATE BANK		LOT :				
4						
16/01/21	NEFT CR-PSIB0000626-KAVITA INDUSTRIES-MONTAGE SALES PVT LTD-SDL74956998	SDL74956998	16/01/21	600,000.00	16,292,482.38	
16/01/21	NEFT CR-PSIB0000626-KAVITA INDUSTRIES-MONTAGE SALES PVT LTD-SDL74957103	SDL74957103	16/01/21	900,000.00	17,192,482.38	
16/01/21	RTGS CR-ICIC0000011-PHONIX TRADERS-MONTAGE SALES PVT LTD-ICICR42021011600520242	ICICR42021011600520242	16/01/21	1,500,000.00	18,692,482.38	
16/01/21	RTGS CR-ICIC0000011-PHONIX TRADERS-MONTAGE SALES PVT LTD-ICICR42021011600520220	ICICR42021011600520220	16/01/21	2,500,000.00	21,192,482.38	
17/01/21	RTGS CR-IDFB0010201-JAGDAMBA ENTERPRISES-MONTAGE SALES PRIVATE LIMITED-IDFBR52021011700300048	IDFBR52021011700300048	17/01/21	500,000.00	21,692,482.38	
18/01/21	RTGS DR-UBIN0811068-MONTAGE ENTERPRISES PVT LTD-NOIDA SEC 12-HDFCR52021011609052099	000000000545	18/01/21	20,000,000.00	1,692,482.38	
18/01/21	RTGS CR-ICIC0000011-PITAMBAR PACKAGING-MONTAGE SALES PRIVATE LIMITED-ICICR42021011800507835	ICICR42021011800507835	18/01/21	1,000,000.00	2,692,482.38	
18/01/21	RTGS CR-ICIC0000011-PITAMBAR PACKAGING-MONTAGE SALES PRIVATE LIMITED-ICICR42021011800507931	ICICR42021011800507931	18/01/21	1,000,000.00	3,692,482.38	
18/01/21	RTGS CR-IDFB0010201-RAVI KUMAR LAMINATES-MONTAGE SALES PRIVATE LIMITED-IDFBR52021011800301864	IDFBR52021011800301864	18/01/21	2,000,000.00	5,692,482.38	
18/01/21	NEFT CR-IDFB0010201-SATYANARAYAN TRADERS-MONTAGE SALES PRIVATE LIMITED-IDFBH21018050430	IDFBH21018050430	18/01/21	2,000,000.00	7,692,482.38	
18/01/21	RTGS CR-BARB0KARDEL-SHREE SHYAM TRADING COMPANY-MONTAGE SALES PVT LTD-BARBR52021011800857519	BARBR52021011800857519	18/01/21	1,025,000.00	8,717,482.38	
18/01/21	RTGS CR-BARB0KARDEL-VIKAS TRADING COMPANY-MONTAGE SALES PVT LTD-BARBR52021011800857757	BARBR52021011800857757	18/01/21	1,050,000.00	9,767,482.38	
18/01/21	RTGS CR-INDB0000006-AQUAWHITE RETAIL INDIA PRIVATE LIM-MONTAGE SALES PVT LTD-INDBR22021011800575050	INDBR22021011800575050	18/01/21	2,500,000.00	12,267,482.38	
18/01/21	RTGS CR-INDB0000006-AQUAWHITE RETAIL INDIA PRIVATE LIM-MONTAGE SALES PVT LTD-INDBR22021011800575109	INDBR22021011800575109	18/01/21	550,000.00	12,817,482.38	
18/01/21	RTGS CR-SBIN0004184-BHAGWANDAS EDIBLE OILS PRIVATE LIM-MONTAGE SALES PRIVATE LTD-SBINR12021011807015391	SBINR12021011807015391	18/01/21	200,000.00	13,017,482.38	
19/01/21	CHQ PAID-MICR CTS-NO-POOJA CELL POINT	000000000542	19/01/21	2,905.00	13,014,577.38	
19/01/21	CHQ PAID-MICR CTS-NO-SUNIL CHOPRA	000000000524	19/01/21	23,992.00	12,990,585.38	
19/01/21	RTGS DR-UBIN0811068-MONTAGE ENTERPRISES PVT LTD-NOIDA SEC 12-HDFCR52021011970121082	000000000546	19/01/21	12,000,000.00	990,585.38	
19/01/21	FT - CR - 50200000951380 - SHREENATH TRADERS	000000000638	19/01/21	400,000.00	1,390,585.38	
19/01/21	RTGS CR-IDFB0010201-SATYANARAYAN TRADERS-MONTAGE SALES PRIVATE LIMITED-IDFBR52021011900301775	IDFBR52021011900301775	19/01/21	2,000,000.00	3,390,585.38	
19/01/21	RTGS CR-IDFB0010201-RAVI KUMAR LAMINATES-MONTAGE SALES PRIVATE LIMITED-IDFBR52021011900302094	IDFBR52021011900302094	19/01/21	2,000,000.00	5,390,585.38	
19/01/21	RTGS CR-ICIC0000011-PHONIX TRADERS-MONTAGE SALES PVT LTD-ICICR42021011900509608	ICICR42021011900509608	19/01/21	1,500,000.00	6,890,585.38	
19/01/21	RTGS CR-KKBK0000958-J R AGENCIES-MONTAGE SALES PRIVATE LIMITED-KKBKR52021011900860411	KKBKR52021011900860411	19/01/21	500,000.00	7,390,585.38	
19/01/21	NEFT CR-BARB0KARDEL-AVADH AGENCIES-MONTAGE SALES PVT LTD-BARBT21019033822	BARBT21019033822	19/01/21	51,692.00	7,442,277.38	
19/01/21	RTGS CR-IDFB0010201-KAVITA INDUSTRIES-MONTAGE SALES PRIVATE LIMITED-IDFBR52021011900305287	IDFBR52021011900305287	19/01/21	488,982.00	7,931,259.38	
19/01/21	RTGS CR-IDFB0010201-KAVITA INDUSTRIES-MONTAGE SALES PRIVATE LIMITED-IDFBR52021011900305327	IDFBR52021011900305327	19/01/21	511,018.00	8,442,277.38	
19/01/21	RTGS CR-BARB0KARDEL-VIKAS TRADING COMPANY-MONTAGE SALES PVT LTD-BARBR52021011900926357	BARBR52021011900926357	19/01/21	3,350,200.00	11,792,477.38	



19/01/21	RTGS CR-BARBOKARDEL-SHREE SHYAM TRADING COMPANY-MONTAGE SALES PVT LTD-BARBR52021011900927386	BARBR52021011900927386	19/01/21	1,250,250.00	13,842,727.38
19/01/21	RTGS CR-BARBOKARDEL-SHREE SHYAM TRADING COMPANY-MONTAGE SALES PVT LTD-BARBR52021011900931342	BARBR52021011900931342	19/01/21	2,510,500.00	15,553,227.38
19/01/21	NEFT CR-RATN0000999-SHARTPADDLE TECHNOLOGY PRIVATE LIM-MONTAGE SALES PRIVATE LIMITED-000156492896	000156492896	19/01/21	1,090,605.00	16,643,832.38
19/01/21	NEFT CR-UBIN0912557-MORAJKAR MARKETING PROP ANIL-MONTAGE SALES PRIVATE LIMITED-000200076998	000200076998	19/01/21	50,000.00	16,693,832.38

And whereas, the document named 'Account Manager' having Party Name as 'MT' (Montage) is pasted as **Image 1** is a sample of documents retrieved from the mobile phone of Shri Shekhar Gupta having the Credit & Debit entries of cash rotation done by him during the period from 18/01/2021 to 03/02/2021 through his various client firms on behalf of M/s MSPL and document pasted as **Image 2** is the bank statement of bank account number 50200044023860 of M/s MSPL, Delhi for the period from 16/01/2021 to 19/01/2021. On sample basis one transaction of cash rotation by Shri Shekhar Gupta is explained as under:

And whereas, in document named 'Account Manager' retrieved from the mobile of Shri Shekhar Gupta, it is seen that on 18.01.2021 at Sl. No. 2 under debit column entry of ₹1,50,00,000/- has been mentioned, which is the entry of cash amount received by Shri Shekhar Gupta from M/s MEPL, and at Sl. No. 3, 4, 5, 6, 7, 8 & 9 Credit entries from the bank accounts of bogus firms (M/s Shree Shaym Trading, M/s Vikas Trading Co., M/s Kavita Industries) to whom M/s MSPL had shown supply has been mentioned and if these credit entries are tallied with the bank account of M/s MSPL, they exactly tally with the transactions dated 18.01.2021 & 19.01.2021 in the bank statements on the same dates as mentioned in the document named as 'Account Manager'.

Details of transactions as per document named 'Account Manager'				Details of transactions as per Bank Statement		
Sl. No.	Date	Credit Amt (+)	Note	Date	Narration	Deposit Amt
3	18/01/2021	1025000	Shreeshyam Trading	18/01/2021	RTGS CR-BARBOKARDEL-SHREE SHYAM TRADING COMPANY-MONTAGE SALES PVT LTD-BARBR52021011800857519	1025000
4	18/01/2021	1050000	Vikas Trading Co/	18/01/2021	RTGS CR-BARBOKARDEL-VIKAS TRADING COMPANY-MONTAGE SALES P LTD-BARBR52021011800857757	1050000
5	19/01/2021	488982	Kavita Industries	19/01/2021	RTGS CR-IDFB0010201-KAVITA INDUSTRIES-MONTAGE SALES	488982





					PRIVATE LIMITED- DFBR52021011900305287	
6	19/01/2021	511018	Kavita Industries	19/01/2021	RTGS CR-IDFB0010201-KAVITA INDUSTRIES-MONTAGE SALES PRIVATE LIMITED-IDFBR52021011900305327	511018
7	19/01/2021	2510500	Shreeshyam Trading	19/01/2021	RTGS CR-BARBoKARDEL-SHREE SHYAM TRADING COMPANY-MONTAGE SALES PVT LTD-BARBR52021011900931342	2510500
8	19/01/2021	1200250	Shreeshyam Trading	19/01/2021	RTGS CR-BARBoKARDEL-SHREE SHYAM TRADING COMPANY-MONTAGE SALES PVT LTD-BARBR52021011900927386	1200250
9	19/01/2021	335020	Vikas Trading	19/01/2021	RTGS CR-BARBoKARDEL-VIKAS TRADING COMPANY-MONTAGE SALES PVT LTD-BARBR52021011900926357	335020

**5.8.2** And whereas, statement of Shri Sandeep Kumar S/o Shri Nandkishore Gupta, was recorded under Section 70 of the CGST Act, 2017 on 04.01.2022 & 19.01.2022 (**RUD-417A**), wherein he *inter-alia* deposed that,

- On being asked, he stated that he along with Mr. Shekhar Kumar Gupta provides details of fake firms to M/s Montage and transfer the cash received in lieu thereof to A/c of Montage through RTGS/NEFT.
- On being shown he has seen the Panchnama dated 04.01.2022 (**RUD-416**) drawn for data retrieval from his OPPO mobile phone resumed under Panchnama data 04.01.2022 from his residence, and put his dated signature in token of his agreement. Further, he also seen the printouts taken from the data retrieved from his mobile phone and put his dated signature on Page No. 1 and Page No. 318 (**RUD-417B**).
- On being asked, he stated that page number 277 was the printout of invoice sent by Montage to him, which was issued by Montage without supply of good in September – 2021 to M/s Aavesh Enterprises.
- On being asked, he stated that number 278 to 313 were the printout of Party Ledger of bogus firms sent by Montage to him, to whom Montage had issued the invoices without supply of goods and according to which they (he & Shekhar) got commission @ rate of ₹ 1 per Kg on the quantity mentioned in the invoices issued by Montage to the bogus forms given by them (he & Shekhar).



- On being asked, he stated that number that page no. 247 to 276 were the printouts of Aadhar Card, PAN Card and Photographs of some persons which were sent to him by Sandeep and Jatin. He further stated that these documents were sent to him for KYC of fake forms given by them (he & Shekhar) to Montage. Sandeep and Jatin used to give him registration details of fake firms which existed only on paper and they (he & Shekhar) further used to give the details of those firms to Montage for issuance of invoices without supply of goods and in return, they used to give 0.60 paise per Kg to Sandeep from the money they (he & Shekhar) got from montage. He also stated that apart from Sandeep and Jatin no one else gave him details of fake firms to further give to Montage.
- On being asked, he stated that he had gone through the printouts of page no. 184 to 246, out of them printout of page no. 190 to 246 were sent by Sandeep and Jatin and those were the registration certificates of fake firms which exist only on paper and they (he & Shekhar) had provided the details of those firms to Montage for issuance of invoices without supply of goods.
- On being asked, he stated that he had seen the printouts of page number 154 to 183 and these were the bank account statements of M/s K.N. Traders and M/s Jyoti Traders for the period 10.01.2021 to 23.01.2021. He further stated that those statement were come to him on his mobile from Yes Bank. He also stated that he had opened the bank account of both the firms in Yes Bank and while opening the bank account he had written his mobile number in the bank account opening form. He also stated that both these accounts were used to do RTGS in exchange of invoices issued by Montage without supply of goods for the fake firms given by them (he & Shekhar) to Montage, RTGS entries used to come in those bank accounts from the fake firms whose details they (he & Shekhar) had given to Montage and further they (he & Shekhar) used to do RTGS to Montage.

And whereas, from the above discussions it appears that Shri Shekhar Gupta and Shri Sandeep Kumar acted as middle persons for providing details of fake firms to M/s MEPL & its depots to issue invoices without supply of goods and rotation of money through various bogus firms in the account of M/s MEPL and its depots and they both in their respective statements unequivocally admitted the aforesaid facts. It also evident that those firms detail of which were provided by Shri Shekhar Gupta and Shri Sandeep Kumar to M/s MEPL depots & its depots were bogus firms, and no supply of goods was made to these firms/companies by M/s MEPL and its depots. Further, it also evident that the payment credited in the bank accounts of M/s MEPL and its depots from these bogus firms was initially provided by M/s MEPL in cash (received from Pan Masala/Chewing Tobacco Manufacturer) to Shri Shekhar Gupta and through various firms/companies the fund was routed to the bank accounts of these bogus firms and finally credited to the bank accounts of bogus firms.



**5.8.3** Whereas, a separate investigation was initiated by the DGGI, Zonal Unit, Jaipur against Shri Dipanshu Gupta who was indulged in trading of fake invoices on commission through various bogus firms operated by him. The investigation in relation to Shri Dipanshu Gupta, their employee, Anagadia firms, unearthed the financial transaction among M/s MEPL and Pan Masala manufacturer units through M/s Basic Traders, M/s Imra Sales, M/s Zodiac Traders, M/s P B Associates, M/s Provview Traders, M/s Iconic International etc. During the said investigation statement of Shri Dipanshu Gupta and Shri Sarang Jhunjunwala, employee of Shri Dipanshu Gupta was recorded the summary of the said statement is briefly discussed hereunder:

**i.** Statement of Shri Dipanshu Gupta, was recorded under Section 70 of the CGST Act, 2017 on 12.01.2022, wherein he *inter-alia* deposed that,

- *he engaged in trading of fake invoices through various firm created and operated by him on commission of 0.5% of taxable value.*
- *On being shown WhatsApp chat with Shri Vinay Dalmia, Shri Sarang Jhunjunwala, he stated that he has made WhatsApp group of their employees working for fake bills & recipients of fake bills. He stated that the group that the person who needs a fake bill, ITC, informs on this group. Accordingly, they prepare invoices, E-way bills, transporter bilties and send details on WhatsApp groups. Bank Transaction is also mentioned on this WhatsApp group. Names in the WhatsApp group are not real; the name of Vinit Dalmia is named as Guddu. Further, the name of Shri Sarang Jhunjunwala is Rahul. This was done in order to hide the identity of the employee.*

**ii.** And whereas, statement of Shri Sarang Jhunjunwala, Employee of Shri Dipanshu Gupta, was recorded under Section 70 of the CGST Act, 2017 on 17.01.2022 (**RUD-418**), wherein he *inter-alia* deposed that,

- *Mohd. Ali Akram Khan was from the supplier side who issue invoices to various fake firms created & operated by Shri Dipanshu Gupta. Further, on the directions of Shri Dipanshu Gupta, he used to transfer funds from the non-existing firms operated by Shri Dipanshu Gupta to the bank account of M/s MEPL against the goods-less invoices received from M/s MEPL. Thereafter, the said amount was refunded back to Shri Dipanshu Gupta through various Angadias by Mo. Ali Akram Khan in cash after deducting his commission amount.*
- *He stated that, Mohd. Ali Akram Khan contacted him with different mobile numbers during different time period and directed him to save his number in whatever name he provided and as per his direction he saved his mobile number with different name. Previously, he saved his number in the name of Vishal. During Nov-2020, he received a message from new mobile number 9051188097*



and telephonically informed him to save this number in the name of Manoj. Thereafter, he received another message from new mobile number 9051466520 on 28.07.2021 and directed him to save this number in the name of Suraj.

- On being perused the printouts of chat with Monoj (9051188097), taken out from his mobile phone Redmi-8, he stated that he perused the same and stated that in the above said WhatsApp message, Mo. Akram asked him the hisab by sending message as “Plz Send hisab” and then he messaged him the date-wise transaction detail. On 2<sup>nd</sup> April, opening balance was 520, means they have to made payment ₹5,20,00,000/- against invoices issued by Mo. Akram from various firms operated by him in the name of M/s. Montage, “Received 94” means we received ₹94,00,000/- cash from Mr. Akram through Angadias, “Payment-143” means, we made payment of ₹1,43,00,000/- to various companies related to Mo. Akram and the break-up of such payment is also mentioned in above chat as “M package- 15, m marino-108.5 and multi-19.5” which means ₹15,00,000/- was transferred in the account of M/s Montage Packaging Sales Pvt. Ltd.; ₹1,08,50,000/- was transferred in the account of M/s Montage Marino Sales Pvt. Ltd., and ₹19,50,000/- was transferred in the account of M/s Montage Multi Products Sales Pvt. Ltd., and remaining amount shown as balance i.e. 471, means ₹4,71,00,000/- is pending. Similarly, date-wise transaction details had been sent by him.
- M/s Imra Sales Rajasthan (Prop. Mohd. Ali Akram Khan) was the major supplier of fake invoices till 2019, who issued invoices to various fake firms created & operated by Shri Dipanshu Gupta without actual supply of goods.
- He perused the printouts of excel sheet “akhisab” and in the Sheet 23 and stated that the chart is showing fund transferred by them from fake firms operated by Shri Dipanshu Gupta to various supplier firms from who issued invoices to their firms without actual supply of goods. He also informed that this sheet is the summary sheet of various other sheets available in the said excel sheet “akhisab”. Other sheets name is also mentioned like balaji to ps, siddhi vinayak to zodiac, Bharat to Imra, Radhe to Imra. In these names, first name is related to firms operated by Shri Dipanshu Gupta and second name is supplier firm who issue invoices to fake firms operated by Shri Dipanshu Gupta.
- He perused the printouts of excel sheet namely “HISAB” in which date-wise transaction details are mentioned, there are similar six column i.e. Date, Description, Place, Annexure, DR and CR. He stated that in the said sheet there are data related to period 03.11.2017 to 03.11.2018, and during this period, they had received total ₹515,35,00,000/-, out of which ₹498,85,00,000/- was received in cash through Angandiya and remaining through banking channel.



Further, he stated that they had made payment of ₹506,28,16,171/- through banking channel and also received commission amount ₹2,50,00,000/- during the above said period.

- He perused the printouts of excel sheet namely “vishal” in which date-wise transaction details are mentioned. In the said excel sheet “vishal”, there are similar six column i.e. Date, Description, Place, Annexure, DR and CR. He stated that in the said sheet there are data related to period 03.12.2018 to 31.10.2019, and during this period, they had received total ₹271,19,06,500/-, out of which ₹269,94,06,500/- was received in cash through Angandiya and remaining through banking channel. Further, he stated that they had made total payment of ₹269,43,95,463/- and out of which ₹266,08,95,463/- was through banking channel, ₹90,00,000/- in cash and also received commission amount ₹2,45,00,000/- during the above said period.
- On being asked he stated that they have received total amount ₹1413,02,01,500/- (in cash) from Montage group and also received commission of ₹8,38,56,400/- and made payment ₹1396,85,47,050/- during the period from 03.11.2017 to 22.11.2021, but he don't know about the commission amount. Shri Dipanshu Gupta directed him to make an entry of commission amount in “Cr” part of the said excel sheet mentioning as received. He stated this commission amount was received for providing funds in the banking channel in lieu of cash received. From the above data it is also clear that they have made payment of ₹1397 Crores (Approx.) in the banking channel during the last 4 years for supply of packaging material made by M/s MEPL in guise of fake firms.
- He looked after payment (transactions) related work of various fake firms created & operated by Shri Dipanshu Gupta. In respect of business transactions undertaken between Mohd. Ali Akram Khan (M/s Montage) and various fake firms operated by Shri Dipanshu Gupta. Further, he stated that first he received cash from Mohd. Ali Akram Khan through various Angadias and then he makes RTGS as directed by Shri Dipanshu Gupta from the concerned fake firm.
- On being asked how they got balance in the bank accounts of these fake firms to make payment to M/s Montage through banking channel, he stated that Shri Dipanshu Gupta issued invoices from various fake firms operated by him without supply of goods to various beneficiary firms and get RTGS in the bank account of fake firms from the beneficiary firms and such fund was transferred to M/s Montage. Further, he stated that as and when RTGS were received from beneficiary firms, they had to refund the said amount after deducting commission to these beneficiary firms. Mostly, they refund in cash and sometimes, they also refund the amount through RTGS/NEFT in various bank





accounts as provided by the beneficiary firms. In this transaction, they used the cash amount received from M/s Montage through Angadias.

**iii.** And whereas, consolidated excels sheet prepared from data found in Server of Shri Dipanshu Gupta viz-a-viz bank a/c statement of M/s Proview Traders for the period 01.08.18 to 31.08.18 is analyzed and same is detailed hereunder:

**A. Consolidated excels sheet (entry related to M/s Proview Traders)**

Date	Description	Place	Annexure	DR	CR
01-Aug-18	Malika To Proview	Surat	Payment		50,00,000
01-Aug-18	Malika To Proview	Surat	Payment		21,00,000
01-Aug-18	Malika To Proview	Surat	Payment		60,00,000
01-Aug-18	Malika To Proview	Surat	Payment		40,00,000
13-Aug-18	Malika To Proview	Surat	Payment		90,00,000
14-Aug-18	Malika To Proview	Surat	Payment		66,00,000
14-Aug-18	Malika To Proview	Surat	Payment		34,00,000
16-Aug-18	Malika To Proview	Surat	Payment		1,00,00,000
18-Aug-18	Fastdeal To Proview	Jaipur	Payment		1,27,60,000
18-Aug-18	Shri Malika To Proview	Ahmedabad	Payment		56,50,000
20-Aug-18	Shri Malika To Proview	Ahmedabad	Payment		87,00,000
20-Aug-18	Shri Malika To Proview	Ahmedabad	Payment		12,00,000
20-Aug-18	Shri Malika To Proview	Ahmedabad	Payment		41,00,000
21-Aug-18	Fastdeal To Proview	Jaipur	Payment		1,22,00,000
21-Aug-18	Shri Malika To Proview	Ahmedabad	Payment		40,00,000
21-Aug-18	Shri Malika To Proview	Ahmedabad	Payment		45,00,000
21-Aug-18	Shri Malika To Proview	Ahmedabad	Payment		46,00,000
21-Aug-18	Shri Malika To Proview	Ahmedabad	Payment		25,35,000
24-Aug-18	Fastdeal To Proview	Jaipur	Payment		49,99,980
24-Aug-18	Fastdeal To Proview	Jaipur	Payment		49,99,980
24-Aug-18	Fastdeal To Proview	Jaipur	Payment		38,00,000
27-Aug-18	Fastdeal To Proview	Jaipur	Payment		15,20,000
27-Aug-18	Fastdeal To Proview	Jaipur	Payment		37,60,000
27-Aug-18	Shri Malika To Proview	Ahmedabad	Payment		41,00,000
28-Aug-18	Fastdeal To Proview	Jaipur	Payment		42,00,000
28-Aug-18	Fastdeal To Proview	Jaipur	Payment		49,99,980
28-Aug-18	Fastdeal To Proview	Jaipur	Payment		49,99,980
28-Aug-18	Fastdeal To Proview	Jaipur	Payment		20,50,000
28-Aug-18	Fastdeal To Proview	Jaipur	Payment		40,25,000
28-Aug-18	Shri Malika To Proview	Ahmedabad	Payment		25,00,000
29-Aug-18	Fastdeal To Proview	Jaipur	Payment		49,99,980
29-Aug-18	Fastdeal To Proview	Jaipur	Payment		31,20,000
29-Aug-18	Fastdeal To Proview	Jaipur	Payment		39,20,000
29-Aug-18	Shri Malika To Proview	Ahmedabad	Payment		23,80,000
29-Aug-18	Fastdeal To Proview	Jaipur	Payment		22,50,000
29-Aug-18	Fastdeal To Proview	Jaipur	Payment		6,70,000
29-Aug-18	Fastdeal To Proview	Jaipur	Payment		15,05,000
29-Aug-18	Shri Malika To Proview	Ahmedabad	Payment		20,00,000



29-Aug-18	Fastdeal To Proview	Jaipur	Payment		16,00,000
29-Aug-18	Fastdeal To Proview	Jaipur	Payment		13,00,000
30-Aug-18	Shri Malika To Proview	Ahmedabad	Payment		23,00,000
30-Aug-18	Shri Malika To Proview	Ahmedabad	Payment		11,25,000
30-Aug-18	Fastdeal To Proview	Jaipur	Payment		23,65,000
30-Aug-18	Fastdeal To Proview	Jaipur	Payment		35,00,000
31-Aug-18	Fastdeal To Proview	Jaipur	Payment		39,10,000
31-Aug-18	Fastdeal To Proview	Jaipur	Payment		9,40,000

**B. A/c statement of M/s Proview Traders (3690477869)**

<b>Date</b>	<b>Account Description</b>	<b>DR</b>	<b>CR</b>
01/08/18	By Transfer/Malika Arjun Impex		50,00,000
01/08/18	By Transfer/Malika Arjun Impex		21,00,000
01/08/18	By Transfer/Malika Arjun Impex		60,00,000
01/08/18	By Transfer/Malika Arjun Impex		40,00,000
13/08/18	By Transfer/Malika Arjun Impex		90,00,000
13/08/18	RTGS Montage Enterprises	50,00,000	
13/08/18	RTGS Montage Enterprises	50,00,000	
13/08/18	RTGS Montage Enterprises	50,00,000	
14/08/18	By Transfer/Malika Arjun Impex		66,00,000
14/08/18	RTGS Montage Enterprises	50,00,000	
14/08/18	RTGS Montage Enterprises	50,00,000	
14/08/18	By Transfer/Malika Arjun Impex		34,00,000
16/08/18	By Transfer/Malika Arjun Impex		1,00,00,000
18/08/18	By Transfer/Fast Deals Corporation		49,99,980
18/08/18	By Transfer/Fast Deals Corporation		49,99,980
18/08/18	RTGS Montage Enterprises	50,00,000	
18/08/18	RTGS Montage Enterprises	50,00,000	
18/08/18	By Transfer/Fast Deals Corporation		27,60,000
18/08/18	By Transfer/Malika Arjun Impex		56,50,000
20/08/18	RTGS Montage Enterprises	50,00,000	
20/08/18	RTGS Montage Enterprises	50,00,000	
20/08/18	RTGS Montage Enterprises	50,00,000	
20/08/18	By Transfer/Malika Arjun Impex		87,00,000
20/08/18	By Transfer/Malika Arjun Impex		12,00,000
20/08/18	By Transfer/Malika Arjun Impex		41,00,000
21/08/18	RTGS Montage Enterprises	45,00,000	
21/08/18	RTGS Montage Enterprises	50,00,000	
21/08/18	RTGS Montage Enterprises	50,00,000	
21/08/18	RTGS Montage Enterprises	50,00,000	
21/08/18	By Transfer/Malika Arjun Impex		46,00,000
21/08/18	By Transfer/Malika Arjun Impex		45,00,000
21/08/18	By Transfer/Malika Arjun Impex		40,00,000
21/08/18	By Transfer/Malika Arjun Impex		25,35,000
21/08/18	By Transfer/Fast Deals Corporation		49,99,980
21/08/18	By Transfer/Fast Deals Corporation		49,99,980
21/08/18	By Transfer/Fast Deals Corporation		22,00,000



21/08/18	RTGS Montage Enterprises	45,00,000	
21/08/18	RTGS Montage Enterprises	49,00,000	
21/08/18	RTGS Montage Enterprises	50,00,000	
21/08/18	RTGS Montage Enterprises	50,00,000	
21/08/18	RTGS Montage Enterprises	50,00,000	
24/08/18	By Transfer/Fast Deals Corporation		49,99,980
24/08/18	By Transfer/Fast Deals Corporation		49,99,980
24/08/18	By Transfer/Fast Deals Corporation		38,00,000
27/08/18	RTGS Montage Enterprises	50,00,000	
27/08/18	RTGS Montage Enterprises	50,00,000	
27/08/18	RTGS Montage Enterprises	50,00,000	
27/08/18	By Transfer/Fast Deals Corporation		15,20,000
27/08/18	By Transfer/Fast Deals Corporation		37,60,000
27/08/18	By Transfer/Malika Arjun Impex		41,00,000
27/08/18	RTGS Montage Enterprises	45,00,000	
28/08/18	RTGS Montage Enterprises	50,00,000	
28/08/18	RTGS Montage Enterprises	49,00,000	
28/08/18	By Transfer/Fast Deals Corporation		42,00,000
28/08/18	By Transfer/Fast Deals Corporation		49,99,980
28/08/18	By Transfer/Fast Deals Corporation		49,99,980
28/08/18	By Transfer/Fast Deals Corporation		20,50,000
28/08/18	By Transfer/Fast Deals Corporation		40,25,000
28/08/18	By Transfer/Malika Arjun Impex		25,00,000
28/08/18	By Transfer/Fast Deals Corporation		49,99,980
29/08/18	RTGS Montage Enterprises	50,00,000	
29/08/18	RTGS Montage Enterprises	49,00,000	
29/08/18	By Transfer/Fast Deals Corporation		31,20,000
29/08/18	By Transfer/Fast Deals Corporation		39,20,000
29/08/18	By Transfer/Malika Arjun Impex		23,80,000
29/08/18	By Transfer/Fast Deals Corporation		22,50,000
29/08/18	By Transfer/Fast Deals Corporation		6,70,000
29/08/18	By Transfer/Fast Deals Corporation		15,05,000
29/08/18	By Transfer/Malika Arjun Impex		20,00,000
29/08/18	By Transfer/Fast Deals Corporation		16,00,000
29/08/18	By Transfer/Fast Deals Corporation		13,00,000
30/08/18	RTGS Montage Enterprises	50,00,000	
30/08/18	RTGS Montage Enterprises	50,00,000	
30/08/18	RTGS Montage Enterprises	50,00,000	
30/08/18	RTGS Montage Enterprises	50,00,000	
30/08/18	By Transfer/Malika Arjun Impex		23,00,000
30/08/18	By Transfer/Malika Arjun Impex		11,25,000
30/08/18	By Transfer/Fast Deals Corporation		23,65,000
30/08/18	By Transfer/Fast Deals Corporation		35,00,000
31/08/18	RTGS Montage Enterprises	49,00,000	
31/08/18	RTGS Montage Enterprises	50,00,000	
31/08/18	RTGS Montage Enterprises	49,00,000	
31/08/18	RTGS Montage Enterprises	50,00,000	



31/08/18	RTGS Montage Enterprises	50,00,000	
31/08/18	By Transfer/Fast Deals Corporation		39,10,000
31/08/18	By Transfer/Fast Deals Corporation		9,40,000

And whereas, from the above it appears that from the bogus firms created and operated by Shri Dipanshu Gupta payment was credited to bank accounts of the bogus firms to whom invoices were issued by M/s MEPL, and thereafter these bogus firms make payment to the bank a/c of M/s MEPL and its depots.

**5.8.4** Whereas, statement of Shri Ratan Chand, Director of M/s Dealistix India Pvt. Ltd., was recorded under Section 70 of the CGST Act, 2017 on 02.05.2023 (**RUD-419A**), wherein he *inter-alia* deposed that,

- *M/s Dealistix India Pvt. Ltd., was registered on 04.08.2020 at G-55, S/F, Vikash Marg, Laxmi Nagar, New Delhi, 110092;*
- *On being asked he stated that he had thought of doing some business through his company but nothing was coming to fruition. Meanwhile, CA Shri Gaurav Goyal contacted me and proposed that he allow to use his company and its bank accounts to transact some amount in the bank accounts of M/s MFSPL, in return M/s MFSPL would give him some commission. Further, he also informed that for commission income, CA Shri Gaurav Goyal advised him to issue invoice of 'Debt Collection Service Charges' to M/s MFSPL. Further, he informed that all the money came in the company's account is through CA, Shri Gaurav Goyal and CA, Shri Shobhit Agarwal and on their direction, they transfer the said payment to the account of M/s MFSPL.*

*On being asked he informed that along with M/s Montage Flexipack Sales Pvt. Ltd., his company's account was also used to transfer fund in the account of M/s Montage Sales Pvt. Ltd.*

- *On being asked he stated that his company has one bank account 1575020000000013 (Utkarsh Small Finance Bank, Vivek Vihar, Delhi-92) and submitted a copy of a/c statement;*
- *Shri Ratan Chand, Director of M/s Dealistix India Pvt. Ltd., informed that his company was tasked to collect debt from the following firms on behalf of M/s MFSPL, Lucknow;*
  - *Kritika Trading Company* 24,37,89,914/-
  - *Dev Warapers* 7,54,24,387/-
  - *KC Laminate* 5,61,39,309/-
  - *Khalid Traders* 13,08,19,826/-
  - *Vijay Sales* 10,72,81,612/-
  - *Vikram Sales* 8,37,00,000/-



- On being confronted that as per Bank Account statement of M/s Dealistix India Pvt. Ltd. (1575020000000013), none of these firms/companies have ever or actually paid any amount rather the payment was credited from some unrelated parties, which was subsequently transferred to account of M/s MFSPL, Shri Ratan Chand divulged that he did the same on behest of CA Shri Gaurav Goyal

And whereas, the tax invoices issued by M/s Dealistix India Pvt. Ltd., to M/s MFPSL, Lucknow and M/s MSPL, Delhi for “Professional Charges for Debt Recovery”, and bank a/c statement of M/s Dealistix India Pvt. Ltd. (1575020000000013) are analyzed and it has been revealed that M/s Dealistix India Pvt. Ltd., had issued invoices and shown recovery from aforesaid firms whereas no payment was credit in their bank account from these firms **(Collectively RUD-419B)**.

<b>Tax Invoice details</b>	<b>Issued to</b>	<b>Shown Debt recovered from</b>	<b>Debt Recovered</b>
DIPL/2021-22/02 dated 11.06.2021	M/s MSPL, Delhi	M/s K C Laminates	12,30,80,848
DIPL/2021-22/03 dated 11.06.2021	M/s MSPL, Delhi	M/s Ajay Trading Co	12,86,81,400
DIPL/2021-22/05 dated 22.06.2021	M/s MFSPL, Delhi	M/s Kritika Trading Co	24,37,84,914
DIPL/2021-22/06 dated 25.06.2021	M/s MFSPL, Delhi	M/s K C Laminates	5,61,39,309
DIPL/2021-22/07 dated 24.07.2021	M/s MFSPL, Delhi	M/s Dev Warapers	7,54,24,387
DIPL/2021-22/08 dated 28.07.2021	M/s MFSPL, Delhi	M/s Vijay Sales	10,72,81,612
DIPL/2021-22/09 dated 29.07.2021	M/s MFSPL, Delhi	M/s Khalid Traders	13,08,19,826
DIPL/2021-22/10 dated 29.07.2021	M/s MFSPL, Delhi	M/s Vikram Sales	8,37,00,000

**5.8.5** Whereas, on analysis of list of debtors of M/s MEPL and its depots **(RUD-420)** it has been noticed the complete payment was yet not collected from the bogus firms/companies against the supplies shown by M/s MEPL and its depots. For illustration, a list of firms which were found bogus (non-existent/non-operational) is placed in below table, to whom M/s MSPL, Delhi had shown supply as per their GSTR-1M returns, the value of supply is detailed in column (3) and the amount yet to be collected is detailed in column (2), from the same it is clearly evident that the major amount in respect of the following firms is still to be recovered.

<b>Trade Name</b>	<b>Amount yet to be collected as per Debtor List dated 31.03.2023</b>	<b>Value of Supply shown by M/s MSPL, Delhi</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
H K Enterprises	30,19,85,738	30,19,85,738





Niraj Enterprises	26,62,31,322	26,62,31,322
BSA Industries	22,47,60,675	22,47,60,675
Surya Enterprises	21,03,68,020	21,03,68,020
Khalid Traders	20,06,35,112	21,13,01,702
Jyoti Traders	13,31,34,093	27,11,51,479
Arranger Tradelinks (India) P. Ltd.	11,72,97,365	17,56,49,182
Jay Trading Co.	9,98,49,002	9,98,49,002
Gupta Enterprises	9,75,83,482	9,75,83,482
Barfani Traders	9,66,89,829	9,66,89,829
Surya Enterprises	9,46,80,030	9,56,85,715
Salasar Enterprises	9,41,27,999	9,65,10,568
Winjet Industries	9,10,74,080	9,86,30,110
Hari Sales Corporation	9,07,93,552	9,55,70,888
Swastik Enterprises	8,95,58,991	8,95,58,991
Ganpati Enterprises	8,83,62,572	9,50,22,555
Singh International	8,57,42,829	9,28,07,256
Sunil S Traders	8,38,90,020	8,38,90,020
Convergent Alliance	8,08,09,960	8,21,98,407
Gita Enterprises	7,82,61,538	7,82,61,538
Yadav Enterprises	7,63,75,568	7,63,75,568
Kumar Enterprises	8,58,11,816	8,58,11,816
Kumar Enterprises	7,41,26,522	7,41,26,522
Raghav Traders	7,34,11,529	7,34,11,529
Tyagi Traders	7,33,72,378	7,33,72,378
Aakar Trading Syndicate	7,19,17,903	7,19,17,903
Aavesh Enterprises	7,13,82,244	7,81,18,780
Tiwari Trading Company	7,00,48,579	15,73,26,778
Swastik Enterprises	6,97,47,819	7,02,30,624
Gee Kay Sales	6,82,30,099	6,82,30,099
Surya Enterprises	5,90,14,731	5,90,14,731
Galaxy Impex	5,74,70,759	5,74,70,759
Starnx Enterprises	5,74,22,116	7,02,85,317
Singh Enterprises	5,73,29,417	13,47,01,182
J P Enterprises	5,66,48,039	5,66,48,039
Choudhari Traders	5,43,75,104	5,43,75,104
Avi Foil Traders	5,19,33,480	5,28,51,748
Singh Traders	5,16,43,449	5,16,43,449
Esprit Enterprises	4,87,71,801	21,70,42,323
Mahaveer Industries	4,72,59,596	4,80,71,522
Dinesh Enterprises	4,58,16,760	4,58,16,760
Ashoka Industry	4,47,09,483	4,47,09,483
Shiv Sales	4,35,90,191	4,35,90,191
Renu Enterprises	4,02,14,203	4,30,16,861
Kavita Industries	3,63,00,780	18,01,17,993
Neelima Enterprises	2,87,02,356	2,87,02,356
Gupta Traders	2,80,06,172	2,80,06,172
D.K. Enterprises	2,42,90,670	3,76,54,639



Vikas Traders	2,30,42,874	3,05,16,216
Kumar Traders	2,29,40,481	3,11,42,744
Durga Enterprises	2,28,35,151	2,70,11,924
Lalit Enterprises	1,85,68,137	7,69,96,055
Concept	1,53,75,925	13,19,91,063
Unique Traders	1,45,68,668	5,62,87,095
Vishnu Traders	1,17,89,212	15,10,13,142
Shri Bala Ji Traders	1,02,25,439	1,02,36,441
ST Traders	95,24,083	15,00,74,006
Ragni Enterprises	92,87,887	8,44,47,198
Universal Traders	86,52,452	13,56,93,451
Singh Enterprises	77,77,803	5,73,29,417
Gupta Enterprises	66,87,499	6,34,80,211
Jai Bhawani Traders	65,36,195	3,77,04,278
Seaborne Creations	57,44,646	9,45,18,813
Soham Marketing	51,54,492	8,46,69,825
A M Enterprises	49,76,192	8,27,60,231
Phonix Traders	38,59,170	41,36,40,563
Image India	37,09,099	2,31,50,217
Yadav Plastic	32,22,433	7,63,02,832
Aggarwal Traders	31,28,494	7,52,15,855
Shree Jee Traders	29,39,913	21,26,93,486
Jajoria Enterprise	14,70,000	8,09,10,646
<b>Total</b>	<b>4,41,57,76,018</b>	<b>7,13,41,32,814</b>

Similarly, a list of firms which were found bogus (non-existent/non-operational) is placed in below table, to whom M/s MPSPL, Gwalior had shown supply as per their GSTR-1M returns, the value of supply is detailed in column (3) and the amount yet to be collected is in detailed in column (2), from the same it is clearly evident that the major amount in respect of the following firms is still to be recovered.

<b>Trade Name</b>	<b>Amount yet to be collected as per Debtor List dated 31.03.2023</b>	<b>Value of Supply shown by M/s MPSPL, Gwalior</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
Ajay Trading Co	19,38,294	19,38,294
Dilip Enterprises	5,15,09,800	44,03,16,607
HR Enterprise	3,35,28,621	11,36,60,452
Aakar Trading Syndicate	3,98,19,063	3,98,19,063
Mask Enterprise	2,76,49,780	2,76,49,780
<b>Total</b>	<b>15,44,45,558</b>	<b>62,33,84,195</b>

And whereas, from the aforesaid discussions, it appears that the amount representing as tax was not completely collected from the bogus firms. Further, even though the tax was not collected in respect of tax invoices issued by M/s MEPL and its depots, they continuously shown supply of goods to these bogus firms.



**5.8.6** Whereas, from the aforesaid discussions, it appears that the payment credited in the bank accounts of M/s MEPL and its depots from the bogus firms was initially provided by M/s MEPL in cash (received from Pan Masala/Chewing Tobacco Manufacturer) to middle persons (Dipanshu Gupta, Shekhar Gupta)/Angadias and thereafter the fund was routed through the bank accounts of bogus firms finally credited in the bank accounts of M/s MEPL and its depots. Hence, it appears that M/s MEPL and its depots had only issued tax invoices to these bogus firms/companies without supply of underlying goods.

## **5.9 INVESTIGATION IN RELATION TO TRANSPORTATION:**

**5.9.1** Whereas, the Premises of the transporters identified from the e-way bills analysis were searched, however, except from the residential premise of Shri Sujeet Kumar Singh, owner of M/s Bharat Transport Company Pvt. Ltd., nothing relevant to the investigation could be unearthed.

And whereas, during the search at the residential premises of Shri Sujeet Kumar Singh, owner of M/s BTCPL, Noida on 25.06.2021, a file was unearthed and resumed under the INS-02 of the Panchnama dated 25.06.2021 {@ Sl. No. 17 (**RUD-15**)}, which contained the details of laminate (Packaging Material) transported on the vehicles owned by M/s BTCPL, Noida. The details of transportation contained in the said file were maintained date-wise for the period December 2020 to June 2021 (upto 8th June). Further, it is pertinent to mention that in the tax invoice issued by M/s MSPL, Delhi the vehicle nos. mentioned were owned by M/s BTCPL, Noida and transporter were shown as M/s Raj Kumar Transports, M/s Paras Transport Co., M/s Radha Krishna Freight Carrier etc. (all were found non-existent at their registered address during the physical verification). Detailed analysis of record resumed from the residential premises of Shri Sujeet Kumar Singh is discussed in para 3 of this notice.

And whereas, summons were also issued to these transporters but no reply has been received. Further, summons were also issued to the drivers listed in the file resumed under the INS-02 of the Panchnama dated 25.06.2021 (@ Sl. No. 17), but no one appeared before the investigation.

**5.9.2** Whereas, a statement of Shri Sujeet Kumar Singh, owner of M/s BTCPL was recorded on 25.06.2021 (**RUD-16**). The English version of the relevant portion of the statement is produced hereunder,

- *he and his family members were directors in various companies which were engaged in different businesses.*
- *On being asked he stated that he and his brother Shri Abhijeet Singh were directors of M/s BTCPL, Noida till 2018 but thereafter 2018 Shri Keshav Chandra Patra and Shri Madan Mohan Jena are the directors, but due to non-payment of dues they again take the supervision of M/s BTCPL within six months, and that*



though Shri Keshav Chandra Patra and Shri Madan Mohan Jena are still the directors but the company is run and managed by him with full control.

- On being asked he stated that M/s BTCPL, is in the business of goods transportation and owns around 125 trucks. he is transporting goods i.e., printed laminates from M/s Montage Enterprises Pvt. Ltd., Noida, & M/s Montage Sales Pvt. Ltd., Delhi. The printed laminates are used for packaging of Pan Masala, Tobacco, and food items etc.
- On being asked he stated that he has been transporting printed laminates for M/s MEPL, Noida since 2012 and for M/s MSPL, Delhi since October, 2019. He also stated that he does not have any written agreement with both the said companies for transportation and receives freight charges from M/s MEPL, Noida through cheques whereas in respect of M/s MSPL, Delhi he collects the same from consignee/customers.
- On being asked he elaborates the entries written on pages number 1 to 5 of the said file as the same is having details of transportation made between 01.12.2020 to 19.12.2020, and the details contain the truck number, the brand name of goods, number of boxes, quantity, destination, and expenses. He further explains the details of the entry dated 01.12.2020 as under,

Date	Vehicle	Driver Name	Material	Box	Weight	Destination	Expenses
01.12.2020	2993	Gyan Singh	Kclssic PM 1.50/-, NPCCgold C/T1/, SikharPM17/-, SNKPM18/-, GaganSPM1.50/-	653	22055.64	Kanpur	40,000

Truck number 2993 transported goods i.e., laminate of Kclssic Pan Masala of MRP Rs.1.50/-, NPCCgold CT of MRP Rs.1/, Sikhar Pan Masala of MRP Rs. 17/-, SNK Pan Masala of MRP Rs.18/-, and Gagan Strong Pan Masala of MRP Rs.1.50/-, contained in 653 bags having total weight 22055.64 Kg on 01.12.2020 and destination was Kanpur. In a similar way, all other entries contained the date, truck number, and description of laminate i.e., brand name of the Pan Masala/Tobacco to which the said goods belong.

Further, he also stated that the details of these consignments can be matched with the invoices issued by M/s Montage Enterprises Pvt. Ltd., or M/s Montage Sales Pvt. Ltd., Delhi on the same date.

**5.9.3** Whereas, from the discussions made in para 3 and statements of various persons, it appears that the goods shown to supplied to bogus (non-existent/non-operational) firms/companies were clandestinely supplied to various Pan Masala/Tobacco manufacturing unit.



**6. THE FOLLOWING DOCUMENTS/RECORDS/STATEMENTS REVEALED THAT M/S MSPL, DELHI; M/S MFSPL, LUCKNOW AND M/S MPSPL, GWALIOR WERE THE DEPOTS/EXTENSION OF M/S MEPL AND CONTROLLED & MANAGED BY M/S MEPL:**

**6.1 Goods Sale and Purchase Agreement executed between M/s MEPL with M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior (Collectively RUD-421):** M/s Montage Enterprises Pvt. Ltd. had entered into agreement with M/s Montage Sales Pvt. Ltd., Delhi, M/s Montage Flexipack Sales Pvt. Ltd., Lucknow, M/s Montage Printpack Sales Pvt. Ltd., Gwalior, and others for sale/purchase of flexible packaging material and other allied products manufactured by M/s MEPL. Agreements entered between M/s MEPL with M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior are similar in all aspect only difference is name of the company. From the analysis of the said agreements following points emerged.

Here buyer means M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior and seller means M/s MEPL (all manufacturing units).

- *The use of word “Montage” in the Company name of the Buyer is being allowed by the Seller on a condition that the Buyer **will exclusively purchase the products from the Seller and in no circumstances, it will purchase any goods or material for its business from any third party** other than Seller.*
- *The Seller shall have exclusive right to decide about the existence of breach of condition and the decision of Seller shall be final, in this regard. The Buyer shall have no right to dispute the decision of the Seller.*
- *The Buyer shall make the **payment to the Seller within a period of 90-120 days.** The Seller may give relaxation of Payment upon such terms and conditions as may mutually decided between the parties.*
- *The Seller understand that **Buyer may from time to time** (in Buyer’s sole discretion) **advertise and or otherwise market the product supplied by the Seller** to Buyer either online or by advertisement in any mode of communication. However, the Seller shall not be liable in any manner for any such material being displayed either online or in any mode of communication and the **Buyer will be solely responsible for such marketing and advertisement.** The Buyer shall be solely responsible for such marketing and advertisement. The **Buyer shall market or advertise the products on its own cost and risk and the Seller will not be responsible and bear any cost or risk.***
- *All the **marketing expenses including any kind of expenses incurred in selling, marketing, advertising, and publicity of the goods/products by the Buyer shall exclusively be borne by the Buyer itself.***





And whereas, from the analysis of Goods Sale and Purchase Agreement executed between M/s MEPL with M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior, it appears that,

- M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior only purchased goods manufactured by group companies of M/s MEPL and never purchased goods from any other manufacturer.
- M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior mainly engaged in marketing of goods manufactured by M/s MEPL and for that M/s MEPL did not pay any extra amount to these companies. Further, it pertinent to mention that after induction of these companies, M/s MEPL completely abolished the marketing section of M/s MEPL, because those persons working as Marketing Persons with M/s MEPL became directors of these companies or employee of these companies. Factually, they all were working as Marketing Persons of M/s MEPL but getting salary from these companies.
- The payment term is very relaxant i.e., 90-120 days and may further be relaxed. This shows that M/s MEPL is not having any concern about the payment and even when payment was not received, they continuously supplied goods to these depots. Further, from the investigation carried out it appears that because payment was already received in cash from Pan Masala/Chewing Tobacco units and through various angadias the said cash was routed through various bogus firms to the account of these companies. That is why M/s MEPL had made a very relaxant payment terms with these companies so that the cash received by M/s MEPL is routed through the banking channel and that may take time.
- M/s MEPL had right to inspect the business premise, stocks and financial of these companies.

**6.2** Whereas, it is relevant to point out the fact that Mr. H.S. Matharu & Mr. Jasmeet Singh, Directors of M/s MSPL, Delhi, Mr. Sandeep Jain & Mr. Nikhil Agnihotri Directors of M/s MFSPL, Lucknow, and Mr. Sushil Singh & Mr. Gagandip Singh Bawa Directors of M/s MPSPL, Gwalior were working as marketing managers in M/s MEPL for more than 10-15 years, before they purportedly started a new company on the advice of Shri Arvind Gupta, Promoter Director of M/s MEPL bearing name of “Montage”.

And whereas, they all in their respective statement had admitted that they were doing the same work i.e., marketing of goods manufactured by M/s MEPL and managing old customer even after they were inducted as directors, the only difference is that they were getting salary from their respective companies in place of M/s MEPL. They also admitted that there was not any change in their salary structure either when they were working with M/s MEPL or as Directors of their respective companies.

**6.3** Whereas, Mr. H.S. Matharu & Mr. Jasmeet Singh, Directors of M/s MSPL, Delhi, Mr. Sandeep Jain & Mr. Nikhil Agnihotri Directors of M/s MFSPL, Lucknow in their statements unequivocally admitted that on the advice of Shri Arvind Gupta, Promoter



Director of M/s MEPL, they had started their respective company with the initial capital of Rs. 1 Lakh only which was provided by M/s MEPL. The name of their respective companies was started with the word Montage, and they were only allowed to purchase goods from the manufacturing units of M/s MEPL.

**6.4** Whereas, it is fact that after initiation of investigation against M/s MEPL and its depots, they all were resigned from their respective companies and again joined M/s MEPL at the same position from where they left M/s MEPL and were purportedly inducted as directors.

**6.5** Whereas, on analysis of IP address by which GST returns of M/s MEPL, Noida, M/s MSPL, Delhi, M/s MFSPL, Lucknow and M/s MPSPL, Gwalior were filed it has been noticed that the returns of all the aforesaid companies were filed from the same IP address. For illustration, IP address used for filing various GST returns by the aforesaid companies during the period January to March 2021 is detailed hereunder,

<b>Registration ID (Temp ID/GSTIN)</b>	<b>IP Address Used</b>	<b>Activity Date &amp; Time</b>	<b>Activity Type</b>
09AACCM8173H1Z6 MEPL, Noida	103.80.66.253	11-Jan-2021 & 06:50:53 PM	Form GSTR - 01 Filed
09AACCM8173H1Z6 MEPL, Noida	103.80.66.252	20-Jan-2021 & 06:14:37 PM	Form GSTR- 3B Filed
09AACCM8173H1Z6 MEPL, Noida	122.177.10.192	11-Feb-2021 & 06:44:42 PM	Form GSTR - 01 Filed
09AACCM8173H1Z6 MEPL, Noida	49.36.175.130	11-Mar-2021 & 12:02:32 AM	Form GSTR - 01 Filed
09AACCM8173H1Z6 MEPL, Noida	163.47.140.123	20-Mar-2021 & 04:15:51 PM	Form GSTR- 3B Filed
09AACCM8173H1Z6 MEPL, Noida	103.80.66.253	31-Mar-2021 & 03:58:36 PM	Form GSTR - 09 Filed
<b>09AACCM8173H1Z6 MEPL, Noida</b>	<b>103.80.66.253</b>	<b>31-Mar-2021 &amp; 07:07:29 PM</b>	<b>Form GSTR -9C Filed</b>
09AAMCM9015A1ZJ MFSPL, Lucknow	163.47.140.123	11-Jan-2021 & 06:27:03 PM	Form GSTR - 01 Filed
09AAMCM9015A1ZJ MFSPL, Lucknow	103.80.66.252	20-Jan-2021 & 03:55:06 PM	Form GSTR- 3B Filed
09AAMCM9015A1ZJ MFSPL, Lucknow	163.47.140.123	11-Feb-2021 & 01:40:56 PM	Form GSTR - 01 Filed
09AAMCM9015A1ZJ MFSPL, Lucknow	103.80.66.252	26-Feb-2021 & 04:20:59 PM	Form GSTR - 09 Filed
<b>09AAMCM9015A1ZJ MFSPL, Lucknow</b>	<b>103.80.66.252</b>	<b>27-Feb-2021 &amp; 06:05:30 PM</b>	<b>Form GSTR -9C Filed</b>
09AAMCM9015A1ZJ MFSPL, Lucknow	163.47.140.123	10-Mar-2021 & 07:26:54 PM	Form GSTR - 01 Filed
09AAMCM9015A1ZJ MFSPL, Lucknow	103.80.66.252	19-Mar-2021 & 01:59:32 PM	Form GSTR- 3B Filed
07AAMCM9016D1ZG MSPL, Delhi	103.80.66.252	19-Feb-2021 & 04:02:48 PM	Form GSTR- 3B Filed



07AAMCM9016D1ZG MSPL, Delhi	103.80.66.252	19-Feb-2021 & 04:02:48 PM	Form GSTR- 3B Filed
<b>07AAMCM9016D1ZG MSPL, Delhi</b>	<b>103.80.66.252</b>	<b>27-Feb-2021 &amp; 06:19:29 PM</b>	<b>Form GSTR -9C Filed</b>
07AAMCM9016D1ZG MSPL, Delhi	163.47.140.123	10-Mar-2021 & 07:06:23 PM	Form GSTR - 01 Filed
07AAMCM9016D1ZG MSPL, Delhi	103.80.66.252	19-Mar-2021 & 02:19:04 PM	Form GSTR- 3B Filed
23AAMCM9078M1ZP MPSPL, Gwalior	103.80.66.252	20-Feb-2021 & 04:05:14 PM	Form GSTR- 3B Filed
23AAMCM9078M1ZP MPSPL, Gwalior	103.80.66.252	26-Feb-2021 & 02:03:35 PM	Form GSTR - 09 Filed
<b>23AAMCM9078M1ZP MPSPL, Gwalior</b>	<b>103.80.66.252</b>	<b>27-Feb-2021 &amp; 06:27:19 PM</b>	<b>Form GSTR -9C Filed</b>
23AAMCM9078M1ZP MPSPL, Gwalior	103.80.66.252	10-Mar-2021 & 04:29:31 PM	Form GSTR - 01 Filed
23AAMCM9078M1ZP MPSPL, Gwalior	103.80.66.252	19-Mar-2021 & 01:30:04 PM	Form GSTR- 3B Filed

And whereas, from the aforesaid discussion, it appears that all the GST returns of M/s MSPL, Delhi, M/s MFSPL, Lucknow and M/s MPSPL, Gwalior were filed from the registered premise of M/s MEPL, Noida. It also appears that all the financial related activities of the aforesaid four companies were carried out from the corporate office of M/s MEPL, Noida because GSTR-9C returns (Annual GST Reconciliation Statement) of all these companies were filed from common IP address i.e., 103.80.66.252 on 27.03.2021 & 31.03.2021.

**6.6** Whereas, from the aforesaid discussion, it appears that M/s MSPL, Delhi, M/s MFSPL, Lucknow and M/s MPSPL, Gwalior are not separate entities, and they all were created, operated, controlled, and managed by M/s MEPL. In other words, these companies are fully controlled extensions/depots of M/s MEPL.

## **7. INVESTIGATIONS CARRIED OUT AGAINST PAN MASALA/CHEWING TOBACCO MANUFACTURER:**

**7.1** Whereas, on the basis of documents resumed under the INS-02 of the Panchnama dated 25.06.2021 (@ Sl.No. 17), which contained the details of laminate (Packaging Material) transported on the vehicles owned by M/s BTCPL, Noida to the manufacturing unit of Pan Masala/Chewing Tobacco, investigation against three (03) Pan masala/chewing tobacco manufacturing units namely M/s A J Sugandhi Pvt. Ltd., Kanpur (manufacturer of SNK & Gagan brand Pan Masala/Chewing Tobacco), M/s K. G. Pan Products Pvt. Ltd., & M/s West Industries, Gorakhpur (manufacturer of Suddh Plus, Panchmukhi & Raunk brand Pan Masala/Chewing Tobacco), and M/s Kay Pan Fragrance Pvt. Ltd., & M/s K.Y. Tobacco Pvt. Ltd, Ghaziabad (manufacturer of Rajshree & Kamla Pasand brand Pan Masala/Chewing Tobacco) was initiated.



**7.2** Whereas, during the investigation against manufacturing unit of Pan Masala/Chewing Tobacco, statements of various persons were recorded wherein they admitted that they were receiving supplies of Printed laminate from group companies of Montage.

**7.2.1** And whereas, Shri Neeraj Jain, key person of M/s Kay Pan Fragrance Pvt. Ltd., & M/s K.Y. Tobacco Pvt. Ltd, Ghaziabad, was shown Panchnama dated 25.06.2021 drawn at the residential premises of Shri Sujeet Kumar Singh, file @sl. no. 17 resumed under Panchnama dated 25.06.2021 and statement dated 25.06.2021 of Shri Sujeet Kumar Singh. Further it was informed that Shri Sujeet Kumar Singh in his statement dated 25.06.2021 had admitted that he had transported unaccounted printed laminate to various pan masala/ Tobacco units supplied by M/s MSPL, Delhi. Shri Neeraj Jain in his agreement signed the statement of Shri Sujeet Kumar Singh, Panchnama dated 25.06.2021 and on the pages of file @sl.no.17, which reflected entries relating to Kamla Pasand & Rajshree brand Pan Masala/Tobacco manufactured at Ghaziabad. Further, he stated that they had received unaccounted printed laminate of Kamla Pasand and Rajshree Brand from M/s MSPL, Delhi.

**7.2.2** And whereas, Shri Amar Tulsiyan, Director of M/s K. G. Pan Products Pvt. Ltd., agreed that they had procured unaccounted printed laminate from M/s Montage Sales Private Limited, Delhi through M/s Bharat Transport Company. He also stated that during the said procurement period no invoice was issued to their factories by M/s Montage Sales Private Limited, Delhi.

**7.2.3** And whereas, Shri Pradeep Kumar Rungta, Director of M/s K. G. Pan Products Pvt. Ltd., & Proprietor of M/s Wast Industries, Gorakhpur in his statement dated 28.09.2021 agreed with the statement dated 25.06.2021 of Shri Sujeet Kumar Singh, owner of M/s BTCPL, Noida and admitted that the entries relating to Sudhplus, Punchmukhi & Raunak and destination Gorakhpur in file no. 17, without issuance of invoices pertained to both M/s KGPPL, Gorakhpur and M/s Wast, Gorakhpur.

**7.2.4** And whereas, Shri Avinash Modi, Director of M/s A J Sugandhi Pvt. Ltd., Kanpur was shown Panchnama dated 25.06.2021 drawn at the residential premises of Shri Sujeet Kumar Singh, file @sl. no. 17 resumed under Panchnama dated 25.06.2021 and statement dated 25.06.2021 of Shri Sujeet Kumar Singh, wherein Shri Sujeet Kumar had admitted transporting printed laminate of various Pan Masala manufacturers supplied by M/s MSPL, Delhi. Shri Avinash Modi was also informed that the File no. 17 contained the details of printed laminates transported by M/s BTCPL to M/s A J Sugandhi Pvt. Ltd. Shri Avinash Modi after going through the file no. 17, put his dated signature in token of his agreement. Further, he unequivocally admitted that the unaccounted laminates which had been received by them from M/s MSPL, Delhi were used in clandestine production & supply of Pan Masala.

**7.3** Whereas, confirmatory statement of aforesaid persons and recovery of incriminating records/unaccounted finished goods from various premises of the



aforesaid manufacturers of Pan Masala/Chewing Tobacco confirmed that the unaccounted purchase of printed laminate were made by these manufacturers from by M/s MSPL/MEPL and further used for manufacturing and clandestine supply of finished goods i.e., Pan Masala/Chewing Tobacco. Accordingly, demand have been raised against these manufacturers.

**7.4** Whereas, after initiating the investigation against the above three companies it was confirmed that the records recovered from the premise of the transporter were correct, and hence after due approval, the details regarding the clandestine supply of laminate to various Pan Masala/Tobacco were forwarded to the concerned DGGI, Zonal Units where those manufacturing units were located. Based on the information provided by this office various DGGI, Zonal Units have also booked cases of clandestine clearances of Pan Masala/Tobacco. The DGGI, Gurugram Zonal Unit booked cases against 11 firms/companies and have made detection amounting to **₹191.44 Crore** and recovery of **₹100.80 Crore**.

#### **8. INVESTIGATIONS CARRIED OUT AGAINST THE END BENEFICIARY OF FAKE ITC PASSED ON BY THE BOGUS FIRMS:**

Whereas, the GSTR 1M of bogus firms/companies had been downloaded from the portal and consolidated. It has been found that these bogus firms/companies had issued invoices to more than 1400 firms/companies and passed on ineligible ITC without supply of goods. Accordingly, the list of L1 firms were shared with the jurisdictional Commissionerate for taking necessary action against the same to safeguard Government Revenue. Some of the recipients were taken up by DGGI, Meerut Zonal Unit to initiate action to recover the fraudulently availed Input Tax Credit. The outcome of the investigation conducted against the recipients conclusively established that these recipients never received any supply of the goods mentioned in the tax invoices received from the fake suppliers against which they took the input tax credit of GST. The details of investigation conducted against some of the recipients is briefly discussed hereunder,

**8.1 M/s 3RD Rock Multimedia Limited:** The taxpayer had availed fake ITC amounting to **₹10.28 Crore**, and had voluntarily reversed the ITC amounting to **₹5.22 Crore**. SCN No.GST/44/JC/CGST-MW/3rdRock/23-24 dated 06.02.2024, was issued under the provisions of Section 74(1) of the CGST Act (**RUD-422**).

**8.2 M/s Aquawhite Retail India Pvt. Ltd.:** M/s Naresh Sales had issued invoices to M/s Aquawhite Retail India Pvt. Ltd. Enquiry was initiated but no reply was received from M/s Aquawhite Retail India Pvt. Ltd. Hence, SCN was issued under the provisions of Section 74(1) of the CGST Act (**RUD-423**).

**8.3 M/s Golf Enterprises (09GXPPS6485B1ZO):** M/s BPSR Industries Pvt. Ltd., M/s Ghaziabad Enterprises Pvt. Ltd., M/s Gwalior Enterprises Pvt. Ltd., M/s M K Trading Co., M/s Mantova Enterprises Pvt. Ltd., M/s P.C. Supplier Co., M/s S V





Enterprises, and M/s Vinayak Traders (Firms to whom M/s MEPL and its depots had issued tax invoices) had issued invoices to M/s Golf Enterprises. Accordingly, investigation was initiated but during the physical verification the firm was found non-existent at the registered premise. Hence, SCN was issued under the provisions of Section 74(1) of the CGST Act, on 05.04.2022. However, neither payment was made nor any reply was submitted hence order was issued on 17.01.2023, for confirming demand of **₹17.18 Crore (RUD-424)**.

**8.4 M/s SBC Exports Limited:** The taxpayer had availed fake ITC amounting to **₹8.72 Crore**, and had voluntarily reversed the ITC amounting to **₹3.98 Crore**. The matter is under investigation.

**8.5 M/s M K C Traders (09BNLP Co777P1ZD):** M/s MKC Traders had availed ITC passed on by firms to whom M/s MEPL and its depots had issued tax invoices. Accordingly, investigation was initiated but during the physical verification the firm was found non-existent at the registered premise. Hence, SCN was issued under the provisions of Section 74(1) of the CGST Act. However, neither payment was made nor any reply was submitted hence order was issued on 18.01.2022, for confirming demand of **₹1.07 Crore (RUD-425)**.

**8.6 M/s Escort Limited:** M/s Ripu Trading Company; M/s Rabindra Laminates; M/s Kavita Industries, and M/s Vikas Trading Company (Firms to whom M/s MEPL and its depots had issued tax invoices) had issued invoices to M/s Global Tiger India Pvt. Ltd. Shri Gaurav Garg, Authorized Signatory of M/s Global Tiger India Pvt. Ltd., stated that they had not received any supply along with invoices issued by aforementioned firms. Further, he stated that he availed the ITC passed on by these firms and had issued invoices to M/s Escort Limited (06AAACE0074B1ZE) for supply of the services **“Digital and Offline Marketing, Brand Promotion and Management**, however no service was supplied. M/s Escort Limited has accepted his liability and deposited **₹1.11 Crore** (due tax along with interest and penalty).

**8.7 M/s Ambay Trading Co:** Shri Sushil Kumar Gupta, Proprietor of M/s Ambay Trading Company, make a statement with reference to M/s Suraj Enterprises (07HWVPS6195C1ZM), whose ITC amounting to **₹1.50 Crore** was appearing in 2A of March, 2019 of M/s Ambay Trading Company, that, *he does not know the said firm, and never ever dealt with the said firm at any time; he also submitted that they had not availed ITC w.r.t. invoices issued by M/s Suraj Enterprises (07HWVPS6195C1ZM), as reflected in GSTR-2A of his firms, and for this he had submitted bank statement, and reconciliation of GSTR-3B with GSTR-2A for the relevant period.*

## **9. STATUTORY PROVISIONS RELEVANT TO THE PRESENT INVESTIGATION:**



The provisions of the CGST Act, 2017, and the SGST Act, 2017 are the same except for certain specific provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act, 2017 would also mean a reference to the same provision under the SGST Act, 2017. Moreover, Section 20 of the IGST Act, 2017 had made the provisions of the CGST Act in relation to supply, registration, tax invoices, accounts, returns, demand & recovery etc. applicable to integrated tax as they apply in relation to central tax as if they are enacted under the IGST Act.

**9.1** The following provisions of the CGST, Act 2017, and the rules made thereunder are relevant to the present investigation.

**A. Section 2 of the Act *ibid***, defines ‘assessment’, ‘input tax’, ‘input tax credit’, ‘inward supply’, ‘outward supply’, ‘supplier’ and ‘valid return’ as under:

- Section 2 (11) defines “assessment” means determination of tax liability under this Act and includes self-assessment, re-assessment, provisional assessment, summary assessment and best judgment assessment;
- Section 2(62) defines “input tax” in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes –
  - (a) the integrated goods and services tax charged on import of goods;
  - (b) the tax payable under the provisions of sub-sections (3) and (4) of section 9;
  - (c) the tax payable under the provisions of sub-sections (3) and (4) of section 5 of the Integrated Goods and Services Tax Act;
  - (d) the tax payable under the provisions of sub-sections (3) and (4) of section 9 of the respective State Goods and Services Tax Act; or
  - (e) the tax payable under the provisions of sub-sections (3) and (4) of section 7 of the Union Territory Goods and Services Tax Act,
 but does not include the tax paid under the composition levy;
- Section 2(63) defines “input tax credit” means the credit of input tax;
- Section 2(67) defines “inward supply” in relation to a person, shall mean receipt of goods or services or both, whether by purchase, acquisition or any other means with or without consideration;
- Section 2(83) defines “outward supply” in relation to a taxable person, means supply of goods or services or both, whether by sale, transfer, barter, exchange, license, rental, lease or disposal or any other mode, made or agreed to be made by such person in course of furtherance of business;
- Section 2(105) defines “Supplier” in relation to any goods or services or both shall mean the persons supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;
- Section 2(117) defines “valid return” means a return furnished under sub-section (1) of section 39 on which self-assessed tax has been paid in full.

**B. Section 6 – Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances**



(1) Without prejudice to the provisions of this Act, the officers appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such conditions as the Government shall, on the recommendations of the Council, by notification, specify.

(2) Subject to the conditions specified in the notification issued under sub-section (1),

—

(a) where any proper officer issues an order under this Act, he shall also issue an order under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as authorised by the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, under intimation to the jurisdictional officer of State tax or Union territory tax;

(b) where a proper officer under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.

(3) Any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under this Act shall not lie before an officer appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.

**C. Section 7 – Scope of supply –**

(1) For the purposes of this Act, the expression “supply” includes –

(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;

**D. Section 16 – Eligibility and Conditions for taking Input Tax Credit –**

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless, –

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;

(b) he has received the goods or services or both.

**Explanation** –For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services –

(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;



- (ii) *where the services are provided by the supplier to any person on the direction of and on account of such registered person.]*
- (c) *subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and*
- (d) *he has furnished the return under section 39:*

*Provided that where the goods against an invoice are received in lots or instalments, the registered person shall be entitled to take credit upon receipt of the last lot or instalment:*

*Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed:*

*Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him of the amount towards the value of supply of goods or services or both along with tax payable thereon.*

**E. Section 31 – Tax invoice –**

- (1) *A registered person supplying taxable goods shall, before or at the time of, –*
  - (a) *removal of goods for supply to the recipient, where the supply involves movement of goods; or*
  - (b) *delivery of goods or making available thereof to the recipient, in any other case,**issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed,*

*Provided that the Government may, on the recommendations of the Council, by notification, specify the categories of goods or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed.*

**F. Section 35 – Accounts and other records –**

- (1) *Every registered person shall keep and maintain, at his principal place of business, as mentioned in the certificate of registration, a true and correct account of – (a) production or manufacture of goods; (b) inward and outward supply of goods or services or both; (c) stock of goods; (d) input tax credit availed; (e) output tax payable and paid; and (f) such other particulars as may be prescribed:*

*Provided that where more than one place of business is specified in the certificate of registration, the accounts relating to each place of business shall be kept at such places of business:*

*Provided further that the registered person may keep and maintain such accounts and other particulars in electronic form in such manner as may be prescribed.*

(2) to 6 .....

**G. Section 37 – Furnishing details of outward supplies –**

- (1) *Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall be*



communicated to the recipient of the said supplies within such time and in such manner as may be prescribed:

*Provided that the registered person shall not be allowed to furnish the details of outward supplies during the period from the eleventh day to the fifteenth day of the month succeeding the tax period:*

*Provided further that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:*

*Provided also that any extension of time limit notified by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be notified by the Commissioner*

**H. Section 39 – Furnishing of returns –**

*(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:*

*Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.*

**I. Section 41 – Claim of input tax credit and provisional acceptance thereof –**

*(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to take the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited on a provisional basis to his electronic credit ledger.*

*(2) The credit referred to in sub-section (1) shall be utilised only for payment of self-assessed output tax as per the return referred to in the said sub-section.*

**J. Section 44 – Annual Return –**

*(1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person, and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year.*

*(2) .....*

**K. Section 49 – Payment of Tax, Interest, Penalty and other amounts –**

*(1) Every deposit made towards tax, interest, penalty, fee or any other amount by a person by internet banking or by using credit or debit cards or National Electronic Fund Transfer or Real Time Gross Settlement or by such other mode and subject to such conditions and restrictions as may be prescribed, shall be credited to the electronic cash ledger of such person to be maintained in such manner as may be prescribed.*

*(2) The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic credit ledger, in accordance with section 41, to be maintained in such manner as may be prescribed.*

*(3) to (11) .....*

**L. Section 50 – Interest on delayed Payment of Tax –**





(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council:

Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four percent as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.

**M. Section 59 – Self-assessment –**

Every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period as specified under section 39.

**N. Section 74 – Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any willful misstatement or suppression of facts –**

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.

(2) The proper officer shall issue the notice under sub-section (1) at least six months prior to the time limit specified in sub-section (10) for issuance of order.

(3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.

(4) The service of statement under sub-section (3) shall be deemed to be service of notice under sub-section (1) of section 73, subject to the condition that the grounds relied upon in the said statement, except the ground of fraud, or any wilful-misstatement or suppression of facts to evade tax, for periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.

(5) The person chargeable with tax may, before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent. of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.



(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.

(7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

(8) Where any person chargeable with tax under sub-section (1) pays the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five per cent. of such tax within thirty days of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) within a period of five years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within five years from the date of erroneous refund.

(11) Where any person served with an order issued under sub-section (9) pays the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty percent. of such tax within thirty days of communication of the order, all proceedings in respect of the said notice shall be deemed to be concluded.

*Explanation 1. – For the purposes of section 73 and this section, –*

- (i) the expression – all proceedings in respect of the said notice shall not include proceedings under section 132;
- (ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under section 73 or section 74, the proceedings against all the persons liable to pay penalty under sections 122, and 125 are deemed to be concluded.

*Explanation 2. – For the purposes of this Act, the expression “suppression” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.*

#### **O. Section 122 – Penalty for certain offences –**

(1) Where a taxable person who –

- i. supplies any goods or services or both without issue of any invoice or issues an incorrect or false invoice with regard to any such supply;
- ii. issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act or the rules made thereunder;
- vii. takes or utilises input tax credit without actual receipt of goods or services or both either fully or partially, in contravention of the provisions of this Act or the rules made thereunder;
- x. falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information or return with an intention to evade payment of tax due under this Act;
- xii. furnishes any false information with regard to registration particulars, either at the time of applying for registration, or subsequently;



- xiv. transports any taxable goods without the cover of documents as may be specified in this behalf;
- xvi. fails to keep, maintain or retain books of account and other documents in accordance with the provisions of this Act or the rules made thereunder;
- xvii. fails to furnish information or documents called for by an officer in accordance with the provisions of this Act or the rules made thereunder or furnishes false information or documents during any proceedings under this Act;
- xx. tampers with, or destroys any material evidence or document;

he shall be liable to pay a penalty of ten thousand rupees or an amount equivalent to the tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, whichever is higher.

(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.

(2) Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilised, –

- (a) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of ten thousand rupees or ten per cent. of the tax due from such person, whichever is higher;
- (b) for reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty equal to ten thousand rupees or the tax due from such person, whichever is higher.

(3) Any person who –

- (a) aids or abets any of the offences specified in clauses (i) to (xxi) of sub-section (1);
  - (b) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder;
  - (c) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder;
  - (d) fails to appear before the officer of central tax, when issued with a summon for appearance to give evidence or produce a document in an inquiry;
  - (e) fails to issue invoice in accordance with the provisions of this Act or the rules made thereunder or fails to account for an invoice in his books of account,
- shall be liable to a penalty which may extend to twenty-five thousand rupees.

**P. Section 127 – Power to impose penalty in certain cases** – Where the proper officer is of the view that a person is liable to a penalty and the same is not covered under any proceedings under section 62 or section 63 or section 64 or section 73 or section 74 or section 129 or section 130, he may issue an order levying such penalty after giving a reasonable opportunity of being heard to such person.

**Q. Section 155 – Burden of proof** –



*Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person.*

**9.2** The following provision of the IGST Act, 2017 and the rules made thereunder are relevant to the present investigation.

**A. Section 20 – Applicability of provisions of Central Goods and Services Tax Act** – *Subject to the provisions of this Act and the rules made thereunder, the provisions of Central Goods and Services Tax Act relating to, –*

- (i) *scope of supply;*
- (ii) *composite supply and mixed supply;*
- (iii) *time and value of supply;*
- (iv) *input tax credit;*
- (v) *registration;*
- (vi) *tax invoice, credit and debit notes;*
- (vii) *accounts and records;*
- (viii) *returns, other than late fee;*
- (ix) *payment of tax;*
- (x) *tax deduction at source;*
- (xi) *collection of tax at source;*
- (xii) *assessment;*
- (xiii) *refunds;*
- (xiv) *audit;*
- (xv) *inspection, search, seizure and arrest;*
- (xvi) *demands and recovery;*
- (xvii) *liability to pay in certain cases;*
- (xviii) *advance ruling;*
- (xix) *appeals and revision;*
- (xx) *presumption as to documents;*
- (xxi) *offences and penalties;*
- (xxii) *job work;*
- (xxiii) *electronic commerce;*
- (xxiv) *transitional provisions; and*
- (xxv) *miscellaneous provisions including the provisions relating to the imposition of interest and penalty,*

*shall, mutatis mutandis, apply, so far as may be, in relation to integrated tax as they apply in relation to central tax as if they are enacted under this Act:*

**9.3** The Notification No. 02/2022-CT dated 11.03.2022, the Central Government, makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 02/2017-Central Tax, dated the 19.06.2017,

*In the said notification, –*

*(i) after paragraph 3, the following paragraph shall be inserted, namely: -*

*“3A. Notwithstanding anything contained in paragraph 3, the Additional Commissioners or the Joint Commissioners of Central Tax, as the case may be,*



subordinate to the Principal Commissioners of Central Tax or the Commissioners of Central Tax, as specified in column (2) of Table V, are hereby vested with the powers as specified in the corresponding entry in Column (3) of the said Table.”;

(ii) after Table IV, the following Table shall be inserted, namely: -

**“TABLE V**

*Powers of Additional Commissioner or Joint Commissioner of Central Tax for passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence*

<b>Sl. No.</b>	<b>Principal Commissioner or Commissioner of Central Tax</b>	<b>Powers (Exercisable throughout the territory of India)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
<b>1.</b>	<i>Principal Commissioner Ahmedabad South</i>	<i>Passing an order or decision in respect of notices issued by the officers of Directorate General of Goods and Services Tax Intelligence under sections 67, 73, 74, 76, 122, 125, 127, 129 and 130 of Central Goods and Services Tax Act, 2017”.</i>
<b>2.</b>	<i>Principal Commissioner Bhopal</i>	
<b>3.</b>	<i>Principal Commissioner Chandigarh</i>	
<b>4.</b>	<i>Commissioner Chennai South</i>	
<b>5.</b>	<i>Principal Commissioner Delhi North</i>	
<b>6.</b>	<i>Principal Commissioner Guwahati</i>	
<b>7.</b>	<i>Commissioner Rangareddy</i>	
<b>8.</b>	<i>Principal Commissioner Kolkata North</i>	
<b>9.</b>	<i>Principal Commissioner Lucknow</i>	
<b>10.</b>	<i>Commissioner Thane</i>	

Further, in terms of Circular No.169/01/2022-GST dated 12.03.2022, the Additional/Joint Commissioners of Central Tax Commissionerate, Delhi North have been empowered with All India jurisdiction vide Notification No. 02/2022-Central Tax dated 11.03.2022 will be the adjudicating Authority in the present case.

#### **9.4 CONTRAVENTION OF STATUTORY PROVISIONS:**

Under the self-assessment procedure prescribed under the Act, it was the responsibility of the registered person to self-assessed and discharge their tax liability correctly and properly. From the discussion made in foregoing paras it appears that M/s MEPL, Jammu, Noida, Haridwar, Malanpur; M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior had issued tax invoices to various bogus (non-existent/non-operational) firms/companies and the goods (i.e., packaging materials) were clandestinely supplied to Pan Masala/Tobacco manufacturers located in various states. Hence, it appears that M/s MEPL, Jammu, Noida, Haridwar, Malanpur; M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior and the bogus (non-existent/non-operational) firms/companies discussed in para 4, have contravened the following provisions of the CGST Act, 2017 and the Rules made thereunder.





**A. M/s MEPL, Jammu, Noida, Haridwar, Malanpur; M/s MSPL, Delhi; M/s MFSPL, Lucknow; and M/s MPSPL, Gwalior, have contravened the following provisions of the CGST Act, 2017 and the Rules made thereunder,**

- i. Section 7 of the CGST Act, 2017, in as much as they clandestinely supplied packaging materials to various Pan Masala/Tobacco manufacturers.*
- ii. The second proviso of Section 16(2), of the CGST Act, state that, where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be paid by him along with interest payable under section 50.*

*Whereas, M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior failed to pay to the supplier of goods i.e., M/s MEPL, the amount towards the value of supply along with tax payable thereon within a period of 180 days from the date of issue of invoice, hence required to reverse the proportionate ITC availed against the value of supply along with tax payable, but not paid within 180 days. However, it is noticed that M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior failed to do so hence, the said amount is required to be recovered under the provisions of Section 74 of the Act, being wrong availment of ITC.*

- iii. Section 31 of the CGST Act, 2017 in as much as they failed to issue correct invoices to the consignee to whom goods were actually supplied. M/s MEPL, Jammu, Noida, Haridwar, Malanpur; M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior had issued tax invoices to various bogus (non-existent/non-operational) firms/companies and the goods (i.e., packaging materials) were clandestinely supplied to Pan Masala/Tobacco manufacturers*
- iv. Section 35 of the CGST Act, 2017 in as much as they failed to maintain a true and correct account of – (a) production or manufacture of goods; (b) outward supply of goods; (c) stock of goods.*
- v. Section 37, Section 39, and Section 49 of the CGST Act, 2017, in as much as failed to declare a true and correct value of outward supply made by them in the monthly GSTR-1M filed by them, and also failed to discharge correct GST liability in monthly GSTR-3B returns utilizing eligible Input Tax Credit or through cash ledger.*
- vi. Section 44 of the CGST Act, 2017, in as much as they neither report nor amend the supply actually made by them in place of tax invoices issued to bogus (non-existent/non-operational) firms/companies in the annual return.*
- vii. Section 59 of the CGST Act, 2017, in as much as they failed to self-assess the correct amount of taxes payable under this Act and furnish returns for each tax period as specified under Section 39 of CGST Act, 2017*

**B. The bogus (non-existent/non-operational) firms/companies discussed in para 4, have contravened the following provisions of the CGST Act, 2017 and the Rules made thereunder,**



- i. *Section 16, of the CGST Act, 2017, in as much as they failed to fulfil the following conditions of Section 16(2),*
  - (a) *he is in possession of a tax invoice or debit note issued by a supplier registered under this Act;*
  - (b) *failed to receive underlying goods shown in the invoices;*
  - (c) *the supplier failed to furnish a valid return;*

*Further, they failed to pay to the supplier of goods, the amount towards the value of supply along with tax payable thereon within a period of 180 days from the date of issue of invoice by the supplier in most of the cases, even in some cases payment is still pending.*
- ii. *Section 31 of the CGST Act, 2017, in as much as they issued invoices without supply of underlying goods;*
- iii. *Section 35 of the CGST Act, 2017, in as much as they failed to maintain a true and correct account of – (a) inward supply of goods; (b) Outward supply of goods (c) stock of goods;*
- iv. *Section 37, Section 39, and Section 49 of the CGST Act, 2017, in as much as they deliberately shown false value of outward supply without making genuine supply in the GSTR-1 returns, and availed irregular ITC on the strength of goods-less invoices issued by the bogus firms, and utilized the said irregular ITC in their GSTR-3B returns for making payment against the out falsely shown outward supply;*
- v. *Section 44 of the CGST Act, 2017, in as much as they neither report nor reversed the ITC availed based on bogus invoices in the annual return.*

## **10. QUANTIFICATION:**

**10.1** Whereas, from the discussions made in foregoing paras, it appears that manufacturing unit of M/s MEPL and depots of M/s MEPL namely M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior were engaged in issuing tax invoices to various bogus (non-existent/non-operational) firms/companies and have clandestinely supplied to Pan Masala/Tobacco manufacturer units.

**10.2** And whereas, during the investigation records of clandestine supply of goods to Pan Masala/Chewing Tobacco manufacturer for the period 01.12.2020 to 08.06.2021 was unearthed from the residential premises of Shri Sujeet Kumar Singh owner of M/s BTCPL, Noida. However, except the records unearthed from the residential premise of Shri Sujeet Kumar Singh no other documents were unearthed from which it could be ascertained that to which Pan Masala/Chewing Tobacco manufacturer, the were clandestinely supplied by M/s MEPL and its depots. However, on the basis of the following evidence it could be construed that M/s MEPL and its depots were indulged in clandestine supply of packaging material to Pan Masala/ Chewing Tobacco manufacturers.



- Statements of directors/production manager/ dispatch manager etc. of M/s MEPL & its depots recorded during investigation as discussed in para 5, they all had admitted that M/s MEPL is mainly engaged in manufacturing of packaging material for packaging of Pan Masala/Chewing Tobacco. However, as per GSTR-1M of M/s MEPL and its depots, almost negligible supply was shown to be made to Pan Masala/Chewing Tobacco manufacturers during the period under investigation, and invoices were used to various trading firms/companies, so it can be construed that the goods were clandestinely supplied to pan masala manufacturers. It is also evident from the documents recovered from the premise of Shri Sujeet Kumar Singh.
- On physical verification of firms/companies to whom invoices were issued by M/s MEPL & its depots they were either found non-existent or if existed at their registered business premise found non-operational.
- Statements of the director/partner/proprietor of the bogus firms/companies, wherein they unequivocally admitted that no goods were received/supplied by them, and firms/companies were created without their knowledge by forging their KYC documents.
- Statement of Shri Shekhar Gupta (cash handler), Shri Sujeet Kumar Singh (transporter), Shri Sarang Jhujhuwala and others wherein they all unequivocally admitted that the goods were supplied to the Pan Masala/Chewing Tobacco manufacturer, and the payment collected in cash from Pan Masala/Chewing Tobacco manufacturer was transferred to bogus firms/ companies through various Angadias. The payment so received by bogus firms/companies was finally credited to the bank accounts of M/s MEPL and its depots.

**10.3** Whereas, on matching of the invoices issued to bogus firms/companies by M/s MSPL, Delhi with the entries of file @ Sl.No. 17 resumed under INS-02 of the Panchnama dated 25.06.2021 drawn at the residential premise of Shri Sujeet Kumar Singh, it is noticed that except GSTIN, Consignee Name & Place of supply all other information such as quantity/no. of boxes/invoice value/vehicle no./date etc., were matched. Further, Shri Sujeet Kumar Singh in their statement had unequivocally admitted that M/s MEPL and their depots through their transport company had clandestinely supplied packaging material to Pan Masala/Chewing Tobacco manufacturers and the tax invoices/ e-way bills issued to various bogus firms/companies.

**10.4** Whereas, the GST liability on the clandestine supply of packaging materials made by M/s MEPL and its depots to Pan Masala/Chewing Tobacco manufacturers are quantified on the basis of tax invoices issued to bogus firms/companies by M/s MEPL and its depots. Hence, it appears that the amount of GST to be demanded and recovered



from M/s MEPL and its depots against the clandestine supply of goods to Pan Masala/Chewing Tobacco manufacturers is the said amount of GST that were shown on tax invoices issued to bogus firms by M/s MEPL and its depots. Accordingly, GST liability on the clandestine supply of packaging materials to Pan Masala/ Chewing Tobacco is quantified as under:

**(A) M/s Montage Enterprises Pvt. Ltd., Jammu:** As detailed in para 4.2 (A), as per GSTR-1M, M/s MEPL, Jammu had issued tax invoices to various bogus firms/companies involving GST amounting to **₹72.81 Crore**, as detailed hereunder,

Financial Year	Tax Type		
	IGST	CGST	SGST
<b>2017-18</b>	15,85,66,842	1,82,75,377	1,82,75,377
<b>2018-19</b>	34,55,71,158	-	-
<b>2019-20</b>	18,73,81,785	-	-
<b>Total</b>	<b>69,15,19,785</b>	<b>1,82,75,377</b>	<b>1,82,75,377</b>

**(B) M/s Montage Enterprises Pvt. Ltd., Haridwar:** As detailed in para 4.2 (B), as per GSTR-1M, M/s MEPL, Haridwar had issued tax invoices to various bogus firms/companies involving GST amounting to **₹232.04 Crore**, as detailed hereunder,

Financial Year	Tax Type		
	IGST	CGST	SGST
<b>2017-18</b>	79,51,97,454	-	-
<b>2018-19</b>	103,54,63,310	-	-
<b>2019-20</b>	48,97,18,159	-	-
<b>Total</b>	<b>232,03,78,923</b>	-	-

**(C) M/s Montage Enterprises Pvt. Ltd., Noida:** As detailed in para 4.2 (C), as per GSTR-1M, M/s MEPL, Noida had issued tax invoices to various bogus firms/companies involving GST amounting to **₹128.72 Crore**, as detailed hereunder,

Financial Year	Tax Type		
	IGST	CGST	SGST
<b>2017-18</b>	13,74,72,084	10,33,50,982	10,33,50,982
<b>2018-19</b>	49,48,82,923	6,66,17,943	6,66,17,943
<b>2019-20</b>	30,97,86,558	25,50,787	25,50,787
<b>Total</b>	<b>94,21,41,565</b>	<b>17,25,19,712</b>	<b>17,25,19,712</b>

**(D) M/s Montage Enterprises Pvt. Ltd., Malanpur:** As detailed in para 4.2 (D), as per GSTR-1M, M/s MEPL, Malanpur had issued tax invoices to various bogus firms/companies involving GST amounting to **₹123.93 Crore**, as detailed hereunder,

Tax Type			
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Financial Year	IGST	CGST	SGST
2017-18	32,28,60,869	4,77,59,368	4,77,59,368
2018-19	40,86,59,615	6,26,90,185	6,26,90,185
2019-20	26,60,47,255	1,04,02,345	1,04,02,345
<b>Total</b>	<b>99,75,67,739</b>	<b>12,08,51,897</b>	<b>12,08,51,897</b>

**(E) M/s Montage Sales Pvt. Ltd., Delhi:** As detailed in para 4.2 (E), as per GSTR-1M, M/s MSPL, Delhi had issued tax invoices to various bogus firms/companies involving GST amounting to **₹287.69 Crore**, as detailed hereunder,

Financial Year	Tax Type		
	IGST	CGST	SGST
2019-20	63,90,636	18,44,26,078	18,44,26,078
2020-21	44,55,47,708	28,90,94,584	28,90,94,584
2021-22	27,64,48,776	51,66,24,785	51,66,24,785
2022-23	-	8,41,32,929	8,41,32,929
<b>Total</b>	<b>72,83,87,120</b>	<b>107,42,78,376</b>	<b>107,42,78,376</b>

**(F) M/s Montage Flexipack Sales Pvt. Ltd., Lucknow:** As detailed in para 4.2 (F), as per GSTR-1M, M/s MFSPL, Lucknow had issued tax invoices to various bogus firms/companies involving GST amounting to **₹99.18 Crore**, as detailed hereunder,

Financial Year	Tax Type		
	IGST	CGST	SGST
2019-20	2,49,36,150	17,28,37,072	17,28,37,072
2020-21	6,58,55,042	27,76,65,143	27,76,65,143
<b>Total</b>	<b>9,07,91,192</b>	<b>45,05,02,215</b>	<b>45,05,02,215</b>

**(G) M/s Montage Printpack Sales Pvt. Ltd., Gwalior:** As detailed in para 4.2 (G), as per GSTR-1M, M/s MPSPL, Gwalior had issued tax invoices to various bogus firms/companies involving GST amounting to **₹38.19 Crore**, as detailed hereunder,

Financial Year	Tax Type		
	IGST	CGST	SGST
2019-20	3,00,08,927	3,75,39,460	3,75,39,460
2020-21	5,59,34,523	4,38,64,631	4,38,64,631
2021-22	2,38,39,876	4,54,60,939	4,54,60,939
2022-23	-	91,74,876	91,74,876
<b>Total</b>	<b>10,97,83,326</b>	<b>13,60,39,906</b>	<b>13,60,39,906</b>

**10.5** Whereas, during the investigation, summon dated 12.10.2023 was issued to M/s MSPL, Delhi in reply to which vide E-Mail dated 20.10.2023 (**RUD-426**) it was intimated that M/s Lagrowth Associates Pvt. Ltd. (Formerly known as M/s Montage Sales Pvt. Ltd.) had dues payable to M/s Montage Enterprises Pvt. Ltd., however, the said payable dues have been defaulted. Subsequently, M/s MEPL filed an application under





Section 9 of the Insolvency and Bankruptcy Code, 2016. The application was admitted into Corporate Insolvency Resolution Process by the Hon'ble National Company Law Tribunal, New Delhi-Bench-IV vide order dated 10.02.2023 and Shri Mohan Lal Jain has been appointed as the Insolvency Resolution Professional of the Corporate Debtor vide Hon'ble NCLT order dated 10.02.2023.

**10.5.1** Whereas, as per Hon'ble NCLT order dated 10.02.2023 M/s MSPL, Delhi defaulted the payment of **₹554,88,94,974/-** which includes principal amount of **₹516,17,62,767/-** and interest amounting **₹38,71,32,207/-** @18% p.a. on the outstanding principal. Therefore, M/s MEPL filed application under Section 9 of the Insolvency and Bankruptcy Code, 2016 with a prayer to initiate Corporate Insolvency Resolution Process in respect of M/s MSPL. The applicant (M/s MEPL) submitted that as per the terms of the said agreement dated 19.09.2019, the applicant supplied goods to the corporate debtor (M/s MSPL) in furtherance of which the applicant raised the bills. The corporate debtor had started making willful default in payments to the applicant despite several repeated requests and reminders by the applicant and cited the difficulties of financial crunch due to COVID-19 and other factors.

And whereas, M/s MSPL received supply of goods of invoice value amounting to **₹516,17,62,767/-** (Taxable value **₹437,43,75,226/-** + GST **₹78,73,87,541/-**) from M/s MEPL and availed Input Tax Credit of **₹78,73,87,541/-**, but as per Hon'ble NCLT order dated 10.02.2023, M/s MSPL, Delhi had not made payment of ₹516,17,62,767/- to M/s MEPL.

**10.5.2** Whereas, as per proviso to Section 16(2) of CGST Act, 2017 read with rule 37 of the CGST Rules, 2017, where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the Input Tax Credit availed by the recipient shall be added to his output tax liability, along with interest thereon.

In view of the proviso to Section 16(2) of CGST Act, 2017 read with Rule 37 of CGST Rules, 2017 as amended, M/s MSPL was required to add amount equal to **₹78,73,87,541/-** (equal to amount of ITC availed) to his output tax liability, along with interest thereon for which he defaulted to pay the value of supply along with tax payable thereon within a period of 180 days. However, M/s MSPL, Delhi had failed to add the said amount to their output tax liability and payment thereof. Hence, the said amount is liable to be recovered from them.

**10.6** Whereas, during the investigation, summon dated 12.10.2023 was issued to M/s MFSP, Lucknow in reply to which vide E-Mail dated 19.10.2023 (**RUD-427**) it was



intimated that M/s Neemsar Vyappar Pvt. Ltd. (Formerly known as M/s Montage Flexipack Sales Pvt. Ltd.) had dues payable to M/s Montage Enterprises Pvt. Ltd., however, the said payable dues have been defaulted. Subsequently, M/s MEPL filed an application under Section 9 of the Insolvency and Bankruptcy Code, 2016. The application was admitted into Corporate Insolvency Resolution Process by the Hon'ble National Company Law Tribunal, New Delhi-Bench-III vide order dated 23.12.2022 and Shri Mohan Lal Jain has been appointed as the Insolvency Resolution Professional of the Corporate Debtor vide Hon'ble NCLT order dated 23.12.2022.

**10.6.1** Whereas, as per Hon'ble NCLT order dated 23.12.2022 M/s MFSPL, Lucknow defaulted the payment of principal amount of **₹6,74,28,927/-** and interest amounting **₹59,67,490/-** @18% p.a. on the outstanding principal. Therefore, M/s MEPL filed application under Section 9 of the Insolvency and Bankruptcy Code, 2016 with a prayer to initiate Corporate Insolvency Resolution Process in respect of M/s MFSPL. The applicant (M/s MEPL) submits that as per the terms of the said agreement dated 19.09.2019, the applicant supplied goods to the corporate debtor (M/s MFSPL) in furtherance of which the applicant raised the bills. The corporate debtor started making default in payments to the applicant and the invoice(s) since 24.11.2021 went unpaid by the corporate debtor.

And whereas, M/s MFSPL received supply of goods of invoice value amounting to **₹6,74,28,927/-** (Taxable value **₹5,71,43,159/-** + **GST ₹1,02,85,769/-**) from M/s MEPL and availed Input Tax Credit of **₹1,02,85,769/-**, but as per Hon'ble NCLT order dated 23.12.2022, M/s MFSPL, Lucknow had not made payment of ₹6,74,28,927/- to M/s MEPL.

**10.6.2** Whereas, as per proviso to Section 16(2) of CGST Act, 2017 read with rule 37 of the CGST Rules, 2017, where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the Input Tax Credit availed by the recipient shall be added to his output tax liability, along with interest thereon.

In view of the proviso to Section 16(2) of CGST Act, 2017 read with Rule 37 of CGST Rules, 2017 as amended, M/s MFSPL was required to add amount equal to **₹1,02,85,769/-** (equal to amount of ITC availed) to his output tax liability, along with interest thereon for which he defaulted to pay the value of supply along with tax payable thereon within a period of 180 days. However, M/s MFSPL, Lucknow had failed to add the said amount to his output tax liability and payment thereof. Hence, the said amount is liable to be recovered from them.



**10.7** Whereas, during the investigation, summon dated 12.10.2023 was issued to M/s MPSPL, Gwalior in reply to which vide E-Mail dated 20.10.2023 (**RUD-428**) it was intimated that M/s Pitambara Business Promotions Pvt. Ltd. (Formerly known as M/s Montage Printpack Sales Pvt. Ltd.) had dues payable to M/s Montage Enterprises Pvt. Ltd., however, the said payable dues have been defaulted. Subsequently, M/s MEPL filed an application under Section 9 of the Insolvency and Bankruptcy Code, 2016. The application was admitted into Corporate Insolvency Resolution Process by the Hon'ble National Company Law Tribunal, New Delhi-Bench-III vide order dated 23.12.2022 and Shri Mohan Lal Jain has been appointed as the Insolvency Resolution Professional of the Corporate Debtor vide Hon'ble NCLT order dated 23.12.2022.

**10.7.1** Whereas, as per Hon'ble NCLT order dated 23.12.2022 M/s MPSPL, Gwalior defaulted the payment of **₹23,71,67,214/-** which includes principal amount of **₹22,77,70,160/-** and interest amounting **₹93,97,054/- @18% p.a.** on the outstanding principal. Therefore, M/s MEPL filed application under Section 9 of the Insolvency and Bankruptcy Code, 2016 with a prayer to initiate Corporate Insolvency Resolution Process in respect of M/s MPSPL. The applicant (M/s MEPL) submits that as per the terms of the said agreement dated 19.09.2019, the applicant supply goods to the corporate debtor (M/s MSPL) in furtherance of which the applicant raised the bills. The corporate debtor started making default in payments to the applicant and the invoice(s) since 30.04.2021 went unpaid by the corporate debtor.

And whereas, M/s MPSPL received supply of goods of invoice value amounting to **₹22,77,70,160/-** (Taxable value **₹19,30,25,560/-** + **GST ₹3,47,44,601/-**) from M/s MEPL and availed Input Tax Credit of **₹3,47,44,601/-**, but as per Hon'ble NCLT order dated 23.12.2022, M/s MPSPL, Gwalior had not made payment of ₹22,77,70,160/- to M/s MEPL.

**10.7.2** Whereas, as per proviso to Section 16(2) of CGST Act, 2017 read with rule 37 of the CGST Rules, 2017, where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the Input Tax Credit availed by the recipient shall be added to his output tax liability, along with interest thereon.

In view of the proviso to Section 16(2) of CGST Act, 2017 read with Rule 37 of CGST Rules, 2017 as amended, M/s MPSPL, Gwalior was required to add amount equal to **₹3,47,44,601/-** (equal to amount of ITC availed) to his output tax liability, along with interest thereon for which he defaulted to pay the value of supply along with tax payable thereon within a period of 180 days. However, M/s MPSPL, Gwalior had failed to add the



said amount to his output tax liability and payment thereof. Hence, the said amount is liable to be recovered from them.

**10.8** Whereas, during the investigation, Shri Vinay Rewari, Proprietor of M/s Katyayni Enterprises (07AHGPR4479K1ZO), had unequivocally admitted that they had availed ITC amounting to ₹7,68,578/-, on the basis of tax invoices issued by M/s MSPL, Delhi in violation of the Section 16(2) of CGST Act, 2017, i.e., without receipt of supply of goods. Hence, the said amount is liable to be recovered from them.

## **11. SUMMARY OF INVESTIGATION:**

**11.1** Whereas, from the investigation conducted as discussed in detail in aforesaid paras, it appears that M/s Montage Enterprises Pvt. Ltd. (all manufacturing units), M/s Montage Sales Pvt. Ltd., Delhi, M/s Montage Flexipack Sales Pvt. Ltd., Lucknow, and M/s Montage Printpack Sales Pvt. Ltd., Gwalior were engaged in issuing of tax invoices of packaging material to various bogus (non-existing/non-operational) firms without supply of goods. Further, they were also indulged in clandestine supply of the underlying goods to various Pan masala/Chewing Tobacco manufacturers.

**11.2** Whereas, the investigations have revealed that during the period July 2017 to September 2019, the tax invoices were issued to bogus (non-existing/non-operational) firms directly by the manufacturing units of M/s MSPL. The underlying goods were clandestinely supplied to various Pan Masala and Chewing Tobacco manufacturers. Further, M/s MEPL came with a nefarious design to distance itself i.e., M/s MEPL inducted a layer between the company and bogus (non-existing/non-operational) firms, and for this in September 2019, the directors of M/s MEPL, Shri Arvind Gupta and Shri Yogeshwar Singh created companies (using name Montage) at six places across the country viz. Lucknow, Delhi, Jaipur, Gwalior, Vapi & Hyderabad, and 12 senior marketing personnel were made directors of these 6 companies, such as Shri H.S. Matharu & Shri Jasmeet Singh were made directors of M/s MSPL, Delhi; Shri Sandeep Jain and Shri Nikhil Agnihotri were made directors of M/s MFSPL, Lucknow Shri Sushil Singh & Shri Gagandip Singh Bawa were made directors of M/s MPSPL, Gwalior, etc.

**11.3** Whereas, the investigations have also revealed that after October 2019 onwards M/s MEPL had supplied most of the packaging material manufactured by them to said depots/warehouse (M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior, etc.) and very limited supply was made to some genuine buyers such as Haldiram, Adani Wilmar, Mother Dairy, Paras Dairy, Various Oil manufacturing units etc.

And whereas, from October 2019 onwards the aforesaid depots had started the modus-operandi of clandestine supply of the packaging materials to various Pan Masala and Chewing Tobacco manufacturers. They also started issuing tax invoices of packaging material to various bogus (non-existing/non-operational) firms without supply of goods.



**11.4** Whereas, investigation conducted against the various bogus (non-existent/ non-operational) firms to whom M/s MEPL (all manufacturing unit); M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior had shown supply of goods revealed that no supply was made to those firms and they had never issued any purchase order to M/s MEPL or M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior. Further, during search at the residential premises of Shri Sujeet Kumar Singh, owner of M/s BTCPL, Noida a file resumed under the INS-02 of the Panchnama dated 25.06.2021 (@ Sl. No. 17), wherein details of packaging material (date of supply, quantity, no. of boxes, value of the goods and place of supply) along with actual brand name of Pan Masala/Chewing tobacco (to whom goods were actually supplied) and name of fake firm (in whose name invoices were raised), were found to have been maintained, from which it evident that goods were clandestinely supplied to Pan Masala/ Chewing tobacco manufacturer and invoices were issued in the name of fake firms.

And whereas, it is pertinent to mention that Shri H.S. Matharu & Shri Jasmeet Singh, Directors of M/s MSPL, Delhi; Shri Sandeep Jain & Shri Nikhil Agnihotri, Directors of M/s MFSPL, Lucknow and Shri Sushil Singh & Shri Gagandip Singh Bawa Directors of M/s MPSPL, Gwalior, were working as Marketing Personnel in M/s MEPL for more than 10-15 years, before they purportedly started new companies and started trading of goods supplied only by M/s MEPL. After booking of the case against these companies, they all had resigned from their respective companies and again purported to have joined back their parent company i.e., M/s MEPL without any change in their perquisites.

And whereas, after booking of the case against M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior they had purportedly changed their name to hide their identity. M/s Montage Sales Pvt. Ltd., is now known as M/s Lagrowth Associates Pvt. Ltd., M/s Montage Flexipack Sales Pvt. Ltd., is now known as M/s Neemsar Vyappar Pvt. Ltd., and M/s Montage Printpack Sales Pvt. Ltd., is now known as M/s Pitambara Business Promotions Pvt. Ltd.

And whereas, the directors of M/s MSPL, Delhi and M/s MFSPL, Lucknow in their respective statement concurred that being directors they were doing the same work as they do in M/s MEPL i.e., looking for new business development in various industries requiring the packaging material and giving services to their existing customers, only difference is that they draw salary from their respective companies in which they were directors. The BSR reports resumed during the searches at manufacturing units of M/s MEPL, revealed that they continued working as Marketing Officers of M/s MEPL as they were working before formation of these depots. Further, they also confirmed that they again joined their parent company i.e., M/s MEPL after investigations started and are getting same salary from M/s MEPL.





And whereas, from the above discussion it appears, that the directors of M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior, were in fact dummy directors and all these companies were created and managed by senior officials of M/s MEPL to facilitate and abet huge tax evasion by Pan masala and Chewing Tobacco manufacturers by clandestine supply of packaging materials to them in guise of the tax invoices issued to bogus firms.

**11.5** Whereas, it also appears that whole purchase of packaging material by M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior (which contains specific brand name of actual customer/manufacturer who is going to utilize that packaging material) was from different manufacturing unit of M/s MEPL only. Further, M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior had issued tax invoices to various bogus firms, but in fact the goods were clandestinely supplied to Pan masala/Chewing Tobacco manufacturer, for whom it was manufactured, as the packaging material contains brand name of the specific Pan masala and Chewing Tobacco, it could not have been used anywhere else. Thus, the tax invoices issued by M/s MEPL, M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior to bogus (non-existent/non-operational) firms discussed in para 4.2, showing supply of packaging material was issued with intent to pass on irregular ITC without supply of goods.

And whereas, M/s MEPL (all manufacturing unit) purposely did not maintain records showing brand-wise packaging material manufactured/supplied by them to Pan Masala/Chewing Tobacco manufacturer to hoodwink the department. However, when the packaging material was supplied to genuine buyers, the tax invoices itself contains details of brand, packing size, MRP etc. Similarly, M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior also did not maintain records showing brand-wise packaging material traded by them.

**11.6** Whereas, during the investigation, it has been found that various persons of marketing team of M/s MEPL, collected cash from Pan Masala & Chewing Tobacco manufacturing units (for supply of packaging material supplied by M/s MEPL, M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior) through various brokers/Angadias. The extensive investigations have revealed that this cash was then routed through complex web of Angadias and fake firms to bank accounts of M/s MEPL or M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior. After receipt of money in the bank account of M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior, it was transferred through banking channel to M/s MEPL to give it colour of genuine transactions.

**11.8** Whereas, during scrutiny of sale and purchase ledger and creditor and debtor statements of M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior it is noticed that in addition to supply to genuine buyers they had shown substantial supply



to bogus firms. Further, it also appears that huge amount pending from these bogus firms even though they continuously made supplies to bogus firms without having any written agreement or written order with these bogus firms. It also appears that only partial amount was recovered from bogus firms or even in some cases no payment was recovered from the bogus firms. On scrutiny of bank account statement of M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior, it appears that they had received payment from some firms/companies to whom either no supply was made, or excess payment was recovered in comparison to total supply. For example, in bank account of M/s MFSPL, Lucknow payment was credited from M/s Jyoti Traders and M/s K N Traders whereas as per GSTR-1M there was no supply to these firms.

**11. ROLE OF DIRECTORS AND KEY-PERSONS OF M/s MEPL; M/s MSPL, DELHI; M/s MFSPL, LUCKNOW AND M/s MPSPL, GWALIOR:**

**11.1 Mr. Arvind Gupta, Promoter Director of M/S MEPL:** Mr. Arvind Gupta is Promoter Director of M/s MEPL, Noida in his statements dated 15.11.2021 & 06.12.2021 deposed that, he is active director of M/s MEPL since its incorporation i.e., 2002 and having manufacturing units at Noida, Haridwar, Malanpur, Jammu; M/s MEPL is engaged in manufacturing of paper and plastic based laminates, pouches used in FMCG goods which includes, namkeen, milk, oil, Pan Masala/Chewing Tobacco etc.; being director he is looking after day-to-day financial matters, purchase and expansion of company etc.; Their company does not enter into any agreement with Pan Masala/Chewing Tobacco manufacturers. However, they have entered into agreement with their depot/trading company which includes M/s MSPL, Delhi, M/s MFSPL, Lucknow, M/s MPSPL, Gwalior and M/s MPSPL, Jaipur etc.; on being shown panchnama drawn at the registered premises of bogus firms he has given evasive reply that as per his knowledge they have supplied goods to these firms, whereas they all were found non-existent at their registered premise; on being shown statement of Shri Pramod Bansal he has refrained from factual reply and submitted that 'he has to check the details'. Despite controlling finance, purchase, and sale of M/s MEPL, he could not put forth any satisfactory reply; on being asked that M/s MEPL and its depots while supplying laminates to Pan Masala/Chewing Tobacco units and bogus firms/companies did not reflect the complete description of products whereas if supply made to others complete description was mentioned, he refrained from factual reply and submitted that 'he did not interfere in day-to-day business of the company. Despite controlling and looking financial matters of the company.

Mr. Prashant Kumar Singh (Senior DGM (Finance) of M/s MEPL in his statement dated 15.06.2021 deposed that, Shri Arvind Gupta looks after the administration, finance, production, and accounts of the company.



Mr. Harvinder Singh Matharu & Mr. Jasmeet Singh directors of M/s MSPL, Delhi and Mr. Nikhil Agnihotri & Mr. Sandeep Jain directors of M/s MFSPL, Lucknow in their respective statement admitted that in September 2019, the directors of M/s MEPL planned a new business model for the distribution of packaging materials, and for that M/s MEPL had created depots/warehouses at six places across the country viz. Lucknow, Delhi, Jaipur, Gwalior, Vapi & Hyderabad, and 12 senior marketing personnel of M/s MEPL were made directors of these 6 depots. M/s MSPL, Delhi was created to look over trading of goods manufactured by M/s MEPL, in region of Delhi & UP. M/s MFSPL looks over trading of goods manufactured by M/s MEPL in Central and Eastern Uttar Pradesh. They also admitted the supply of packaging material to Pan Masala/Chewing Tobacco manufacturer in guise of tax invoices issued to bogus firms, and payment collection in those cases also lied with M/s MEPL.

Further, Mr. Arvind Gupta being the active Director of M/s MEPL, was responsible for all day-to-day activity which included manufacturing and supply of finished goods and collection of payment from the buyers. Being the active director of M/s MEPL and actual controller of M/s MSPL, Delhi, M/s MFSPL, Lucknow, M/s MPSPL, Gwalior, Mr. Arvind Gupta had played active role in clandestine supply of goods to Pan Masala/Chewing Tobacco manufacturers with an intention to defraud the Government exchequer. He was actively involved in such a scam in a planned manner with their management with the objective of causing damage to the economy of the nation. Mr. Arvind Gupta has caused wrongful loss to the government exchequer by clandestine supply of packaging material to Pan Masala/Chewing Tobacco manufacturers.

Thus, it appears that he is the person at whose instance the transaction covered under clauses (i), (ii), (vii) or clause (ix) of Section 122(1) was conducted, and hence he is liable to a penalty of an amount equivalent to the tax evaded under the provisions of Section 122(1A). Further, Mr. Arvind Gupta appears to be liable for penalty under Section 122(3)(a), (c) & (e) being person who aids or abets any of the offences specified in clauses (i) to (xxi) of Section 122(1), receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder and fails to issue invoice in accordance with the provisions of this Act or the rules made thereunder or fails to account for an invoice in his books of account.

**11.2 Mr. Yogeshwar Singh, Director of M/S MEPL:** Mr. Yogeshwar Singh, Director of M/s MEPL, he is active director of M/s MEPL and being director, he is looking after marketing and sale. Mr. Pramod Bansal in his statement dated 02.07.2021 admitted that from July 2017 to December 2017, he received cash through Shri Yogeshwar Singh and after depositing the same to his account he transferred the same to the account of



M/s MEPL (11061310000131). Mr. Ajay Kumar Tripathi, DGM (Production) M/s MEPL, Jammu in his statement dated 02.07.2021 admitted that Shri Yogeshwar Singh telephonically informed Shri Manoj Kumar, Senior Officer regarding the dispatches.

Shri Kapil Dev Sharma, Assistant Manager (Store In-charge Raw Material) and Shri Pradeep Kumar, DGM (Production) of M/s MEPL, Haridwar in their statements dated 15.06.2021 admitted that the directions regarding production of packaging material were being given by Mr. Yogeshwar Singh, and he is the key persons who takes care of sales of the company.

Shri Sunil Kumar Tiwari, Senior Manager (Commercial) of M/s MEPL, Malanpur in his statements dated 15.06.2021 admitted that all the purchase orders were received verbally from Noida Office, through Mr. Yogeshwar Singh and supply to M/s MSPL, Delhi, M/s MFSPL, Lucknow, M/s MPSPL, Gwalior were made on the direction Mr. Yogeshwar Singh.

Mr. Harvinder Singh Matharu & Mr. Jasmeet Singh directors of M/s MSPL, Delhi and Mr. Nikhil Agnihotri & Mr. Sandeep Jain directors of M/s MFSPL, Lucknow in their respective statement admitted that in September 2019, the directors of M/s MEPL planned a new business model for the distribution of packaging materials, and for that M/s MEPL has created depots/warehouses at six places across the country viz. Lucknow, Delhi, Jaipur, Gwalior, Vapi & Hyderabad, and 12 senior marketing personnel of M/s MEPL were made directors of these 6 depots.

Further, during recording of statement of Mr. Yogeshwar Singh, he was confronted with the above facts, but he made evasive reply and tried to abstain himself from every allegation. However, in fact being the active Director of M/s MEPL, he was responsible for marketing and sale of finished goods and collection of payment from the buyers. Being the active director of M/s MEPL, Mr. Yogeshwar Singh had played active role in clandestine supply of goods to Pan Masala/Chewing Tobacco manufacturers on the guise of tax invoices issued to bogus firms with an intention to defraud the Government exchequer. He was actively involved in such a scam with a planned manner with the objective of causing damage to the economy of the nation.

Thus, it appears that he is the person at whose instance the transaction covered under clauses (i), (ii), (vii) or clause (ix) of Section 122(1) was conducted, and hence he shall be liable to a penalty of an amount equivalent to the tax evaded under the provisions of Section 122(1A). Further, Mr. Yogeshwar Singh appears to be liable for penalty under Section 122(3)(a), (c) & (e) being person who aids or abets any of the offences specified in clauses (i) to (xxi) of Section 122(1), receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made



thereunder and fails to issue invoice in accordance with the provisions of this Act or the rules made thereunder or fails to account for an invoice in his books of account.

**11.3 Mr. Harvinder Singh Matharu, Director of M/s MSPL, Delhi:** Mr. Harvinder Singh Matharu, Director of M/s MSPL, Delhi in his statements dated 15.11.2021, concurred with the submissions made by Shri Sushil Dwivedi and Shri Puneet Mishra, employees of M/s MSPL, wherein they had stated that Mr. Harvinder Singh Matharu gave the complete directions regarding to whom GSTIN invoices were to be issued and through which transporter/vehicle the said goods were to be supplied. Mr. Harvinder Singh Matharu has concurred with the statement of Mr. Sujeet Kumar Singh, owner of M/s Bharat Transport company Pvt Ltd, wherein he (Mr. Sujeet) had admitted transportation of printed laminates clandestinely supplied by M/s MSPL, Delhi to Pan Masala/Tobacco manufacturers. The same has been admitted by manufacturer of pan masala i.e. (i) M/s A J Sugandhi Pvt Ltd, Kanpur, (ii) M/s K.G. Pan Products Pvt. Ltd., Gorakhpur and (iii) M/s Kay Pan Fragrances Pvt Ltd, Ghaziabad. On being asked about the supply of finished goods (laminates) to 66 non-existent firms from M/s MSPL, Mr. Harvinder Singh Matharu, in his statement dated 15.11.2021 has given evasive reply by answering that he has to check the records and then revert. However, on physical verification, these buyer firms were found to be non-existent at their registered place of business. on being shown entry on page number 234 of file @ Sl.No. 17 resumed under Panchnama dated 25.06.2021 which reflected details of goods sold in May 2021, and invoice no. 865 & 866 issued on 02.05.2021 to M/s Convergent Alliance and M/s Blue Star whereas as per entry on page number 234 of file @ Sl.No. 17 the goods pertained to various Pan Masala/ Tobacco manufacturers, **he admitted that invoices in the said cases had been issued to different firms. The goods were clandestinely supplied to the actual manufacturer i.e., Ganesh and Sudarshan Pan Masala.**

Mr. Punit Kumar Mishra (Accountant) and Mr. Sushil Kumar Dwivedi, (Dispatch Manager) of M/s MSPL in his statement dated 15.06.2021 deposed that, Mr. Harvinder Singh Matharu gave the GSTIN certificate to him and he makes a ledger in respect of all those parties who do not issue any purchase order and Mr. Harvinder Singh Matharu selects transporter through which the goods are to be sent to those buyers. They also stated that, they received a packing list with the invoices, and the same was forwarded to the buyer and no record of the same is maintained by them on the director of Mr. Harvinder Singh Matharu.

Further, Mr. Harvinder Singh Matharu being the active Director of M/s MSPL, was responsible for all day-to-day activity which includes purchase, sale, and finance. Mr. Harvinder Singh Matharu being the ex-marketing employee of M/s MEPL and director of M/s MSPL, Delhi played active role in clandestine supply of goods to Pan Masala/ Chewing Tobacco manufacturers with an intention to defraud the Government





exchequer. He was actively involved in such a scam in a planned manner in collusion with M/s MEPL with the objective of causing damage to the economy of the nation. Mr. Harvinder Singh Matharu has caused wrongful loss to the government exchequer by clandestine supply of packaging material to Pan Masala/Chewing Tobacco manufacturers.

Thus, it appears that he is the person at whose instance the transaction covered under clauses (i), (ii), (vii) or clause (ix) of Section 122(1) was conducted, and hence he shall be liable to a penalty of an amount equivalent to the tax evaded under the provisions of Section 122(1A). Further, Mr. Harvinder Singh Matharu appears to be liable for penalty under Section 122(3)(a), (c) & (e) being person who aids or abets any of the offences specified in clauses (i) to (xxi) of Section 122(1), receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder and fails to issue invoice in accordance with the provisions of this Act or the rules made thereunder or fails to account for an invoice in his books of account.

**11.4 Mr. Jasmeet Singh, Director of M/s MSPL, Delhi:** Mr. Jasmeet Singh, Director of M/s MSPL, Delhi in his statements dated 26.04.2022, concurred with the submissions made by Shri Sushil Dwivedi and Shri Puneet Mishra, employees of M/s MSPL, wherein they have stated that Mr. Jasmeet Singh gave directions regarding on whom GSTIN invoices were to be issued and through which transporter/vehicle the said goods were to be supplied. Mr. Jasmeet Singh has concurred with the statement of Mr. Harvinder Singh Matharu, wherein he admitted that invoices had been issued to different firms/companies and goods were supplied to the actual Pan Masala and Tobacco manufacturers. The same has been admitted by manufacturer of pan masala i.e. (i) M/s A J Sugandhi Pvt Ltd, Kanpur, (ii) M/s K.G. Pan Products Pvt. Ltd., Gorakhpur and (iii) M/s Kay Pan Fragrances Pvt Ltd, Ghaziabad.

Mr. Punit Kumar Mishra (Accountant) and Mr. Sushil Kumar Dwivedi, (Dispatch Manager) of M/s MSPL in their statements dated 15.06.2021 deposed that, on the instruction of Mr. Jasmeet Singh supplies to all those parties were made who do not place Purchase Orders. They also stated that, they received a packing list with the invoices, and the same was forwarded to the buyer and no record of the same was maintained by them as directed by Mr. Jasmeet Singh.

Further, Mr. Jasmeet Singh being the active Director of M/s MSPL, was responsible for all day-to-day activity which includes purchase, sale, and finance. Mr. Jasmeet Singh being the ex-marketing employee of M/s MEPL and director of M/s MSPL, Delhi played active role in clandestine supply of goods to Pan Masala/Chewing Tobacco manufacturers with an intention to defraud the Government exchequer. He was



actively involved in such a scam in a planned manner in collusion with M/s MEPL with the objective of causing damage to the economy of the nation.

Thus, it appears that he is the person at whose instance the transaction covered under clauses (i), (ii), (vii) or clause (ix) of Section 122(1) was conducted, and hence he shall be liable to a penalty of an amount equivalent to the tax evaded under the provisions of Section 122(1A). Further, Mr. Jasmeet Singh appears to be liable for penalty under Section 122(3)(a), (c) & (e) being person who aids or abets any of the offences specified in clauses (i) to (xxi) of Section 122(1), receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder and fails to issue invoice in accordance with the provisions of this Act or the rules made thereunder or fails to account for an invoice in his books of account.

**11.5** Further, Mr. Sandeep Jain & Mr. Nikhil Agnihotri Directors of M/s MFSP, Lucknow and Mr. Sushil Singh & Mr. Gagandip Singh Bawa Directors of M/s MPSPL, Gwalior are also liable to a penalty of an amount equivalent to the tax evaded under the provisions of Section 122(1A) and under Section 122(3)(a), (c) & (e).

**11.6** Further, M/s Bharat Transport company Pvt. Ltd., and Mr. Sujeet Kumar Singh owner of M/s Bharat Transport company Pvt. Ltd., for their active role in transportation of goods clandestinely supplied by M/s MEPL & its depots are liable to a penalty of an amount equivalent to the tax evaded under the provisions of Section 122(1A) and under Section 122(3)(a), (b), (c) & (d).

**11.6** Further, M/s Paras Transport Co., M/s Raj Kumar Transports, M/s Pitambara Freight Carriers, M/s Sahara Transport Co., and M/s Radha Krishna Freight Carrier through their proprietors/partners, for their active role in transportation of goods clandestinely supplied by M/s MEPL & its depots are liable to a penalty of an amount equivalent to the tax evaded under the provisions of Section 122(1A) and under Section 122(3)(a), (b), (c) & (d).

**11.7** Mr. Shekhar Gupta and Mr. Sandeep Gupta for their active role in managing the bogus firms and rotation of funds through various bogus firms are liable to a penalty of an amount equivalent to the tax evaded under the provisions of Section 122(1A) and under Section 122(3)(a) & (c).

**11.8** Mohd. Shadab Quadri and Mohd. Ali Akram Khan for their active role in managing the bogus firms and rotation of funds through various bogus firms are liable to a penalty of an amount equivalent to the tax evaded under the provisions of Section 122(1A) and under Section 122(3)(a) & (c).

**11.9** Mr. Dipanshu Gupta and Mr. Sarang Jhunjhunwala for their active role in managing the bogus firms and rotation of funds through various bogus firms are liable to



a penalty of an amount equivalent to the tax evaded under the provisions of Section 122(1A) and under Section 122(3)(a) & (c).

**11.10** Mr. Ratan Chand, for their active role in rotation of funds through his company M/s Dealistix India Pvt. Ltd., are liable to a penalty of an amount equivalent to the tax evaded under the provisions of Section 122(1A) and under Section 122(3)(a) & (c).

## **12. DEMAND AND PENAL PROVISION:**

**12.1 M/s MEPL, Jammu, Haridwar, Noida & Malanpur; M/s MSPL, Delhi; M/S MFSPL, Lucknow and M/S MPSPL, Gwalior:** From the discussions made in aforesaid para, it appears that manufacturing unit of M/s MEPL and depots of M/s MEPL namely M/s MSPL, Delhi; M/s MFSPL, Lucknow and M/s MPSPL, Gwalior were indulged in issuing tax invoices to various bogus (non-existent/non-operational) firms/companies and also involved in clandestinely supply of goods to Pan Masala/Chewing Tobacco manufacturers.

As per explanation 2 to the Section 74 of the CGST Act, 2017 “For the purposes of this Act, the expression “suppression” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer”.

In the instant case it appears that M/s MEPL and its depots knowingly and intentionally had issued tax invoices to various bogus firms and goods were clandestinely supplied to Pan Masala/ Chewing Tobacco manufacturers. Further, by issuing tax invoices to various bogus firms, M/s MEPL and its depots knowingly and intentionally had passed on ineligible ITC to those bogus firms. Hence, it appears that M/s MEPL and its depots had not declared the true and correct facts to the department *w.r.t.* outward supply of goods. Therefore, it appears, that M/s MEPL and its depots have suppressed the facts with intent to evade GST. It was only after specific intelligence was gathered and subsequent investigations was carried out by the officers of the DGGI, Meerut Zonal Unit, Meerut, against M/s MEPL and its depots it was unearthed that M/s MEPL and its depots had clandestinely supplied goods to various Pan Masala/Tobacco manufacturing unit. They also issue invoices to various bogus (non-existent/non-operational) firms/companies, in contraventions of the provisions of the CGST Act, 2017. The said irregularities would not have come to light if investigations had not been conducted by the DGGI, Meerut Zonal Unit, Meerut. Therefore, the extended period of limitation, in terms of explanation 2 of the Section 74 of the CGST Act, 2017 appears to be rightly invocable for demand and recovery.

**12.1.1** Hence, it appears that M/s MEPL, Jammu, Haridwar, Noida & Malanpur; M/s MSPL, Delhi; M/s MFSPL, Lucknow & M/s MPSPL, Gwalior, have suppressed the facts



and contravened the aforesaid provisions of the CGST Act, 2017 and the Rules made there under with intent to evade payment of Goods and Services Tax. Therefore, the GST amounting to **₹982,55,04,616/-** against clandestine supply of goods, as detailed in foregoing paras appears to be demanded and recoverable under the provisions of Section 74(1) of the CGST Act, 2017 along with applicable interest under the provisions of Section 50(3) of the CGST Act, 2017 and penalty. The company-wise GST liability is as under,

GSTIN & Name of the Taxpayer	Tax Type			
	IGST	CGST	SGST	TOTAL
01AACCM8173H1ZM M/s MEPL, Jammu	69,15,19,785	1,82,75,377	1,82,75,377	<b>72,80,70,539</b>
05AACCM8173H1ZE M/s MEPL, Haridwar	232,03,78,923	-	-	<b>232,03,78,923</b>
09AACCM8173H1Z6 M/s MEPL, Noida	94,21,41,565	17,25,19,712	17,25,19,712	<b>128,71,80,989</b>
23AACCM8173H1ZG M/s MEPL, Malanpur	99,75,67,739	12,08,51,897	12,08,51,897	<b>123,92,71,533</b>
07AAMCM9016D1ZG M/s MSPL, Delhi	72,83,87,120	107,42,78,376	107,42,78,376	<b>287,69,43,872</b>
09AAMCM9015A1ZJ M/s MFSPL, Lucknow	9,07,91,192	45,05,02,215	45,05,02,215	<b>99,17,95,622</b>
23AAMCM9078M1ZP M/s MPSPL, Gwalior	10,97,83,326	13,60,39,906	13,60,39,906	<b>38,18,63,138</b>
<b>Total</b>	<b>588,05,69,650</b>	<b>197,24,67,483</b>	<b>197,24,67,483</b>	<b>982,55,04,616</b>

**12.1.2** Hence, it also appears that M/s MEPL and its depots had supplied goods to Pan Masala/Tobacco Manufacturer, without issuing any invoice or issues an incorrect or false invoice involving GST amounting to **₹982,55,04,616/-**. Further, it also appears that M/s MEPL and its depots had issued tax invoices to various bogus firms/companies discussed in para 4 and without supply of goods passed on ineligible ITC amounting to **₹982,55,04,616/-** Crore. Hence, in terms of the provisions of Section 122(1)(i) & (ii) of the CGST Act, 2017, M/s MEPL, Jammu, Haridwar, Noida & Malanpur; M/s MSPL, Delhi; M/s MFSPL, Lucknow & M/s MPSPL, Gwalior are liable for penalty for supplying any goods without issue of any invoice or issues an incorrect or false invoice with regard to any such supply and penalty for issuance of tax invoices or bills without supply of goods respectively. The company-wise penal proposal is as under,

GSTIN & Name of the Taxpayer	Tax Type			
	IGST	CGST	SGST	TOTAL
01AACCM8173H1ZM M/s MEPL, Jammu	69,15,19,785	1,82,75,377	1,82,75,377	<b>72,80,70,539</b>
05AACCM8173H1ZE M/s MEPL, Haridwar	232,03,78,923	-	-	<b>232,03,78,923</b>
09AACCM8173H1Z6 M/s MEPL, Noida	94,21,41,565	17,25,19,712	17,25,19,712	<b>128,71,80,989</b>
23AACCM8173H1ZG	99,75,67,739	12,08,51,897	12,08,51,897	<b>123,92,71,533</b>



M/s MEPL, Malanpur				
07AAMCM9016D1ZG M/s MSPL, Delhi	72,83,87,120	107,42,78,376	107,42,78,376	<b>287,69,43,872</b>
09AAMCM9015A1ZJ M/s MFSPL, Lucknow	9,07,91,192	45,05,02,215	45,05,02,215	<b>99,17,95,622</b>
23AAMCM9078M1ZP M/s MPSPL, Gwalior	10,97,83,326	13,60,39,906	13,60,39,906	<b>38,18,63,138</b>
<b>Total</b>	<b>588,05,69,650</b>	<b>197,24,67,483</b>	<b>197,24,67,483</b>	<b>982,55,04,616</b>

**12.2** In view of the discussion made in para 10.5, it appears that M/s MSPL, Delhi is liable to pay GST amounting to **₹78,73,87,541/-**, in respect of Input Tax Credit availed without paying the value of supply along with tax payable thereon within a period of 180 days. Hence, the said amount is recoverable from M/s MSPL, Delhi under the provisions of Section 74(1) of the CGST Act, 2017 along with applicable interest under the provisions of Section 50 of the CGST Act, 2017 and penalty.

**12.3** In view of the discussion made in para 10.6, it appears that M/s MFSPL, Lucknow is liable to pay GST amounting to **₹1,02,85,769/-**, in respect of which he defaulted to pay the value of supply along with tax payable thereon within a period of 180 days. Hence, the said amount is recoverable from M/s MFSPL, Lucknow under the provisions of Section 74(1) of the CGST Act, 2017 along with applicable interest under the provisions of Section 50 of the CGST Act, 2017 and penalty.

**12.4** In view of the discussion made in para 10.7, it appears that M/s MPSPL, Gwalior is liable to pay GST amounting to **₹3,47,44,601/-**, in respect of which he defaulted to pay the value of supply along with tax payable thereon within a period of 180 days. Hence, the said amount is recoverable from M/s MPSPL, Gwalior under the provisions of Section 74(1) of the CGST Act, 2017 along with applicable interest under the provisions of Section 50 of the CGST Act, 2017 and penalty.

**12.5** Further, it appears that M/s MEPL and its depots are also liable for penalty in terms of the provisions of Section 122(1)(x), (xiv), (xvi), (xvii) and (xx) of the CGST Act, 2017, read with similar provisions of the SGST Act, 2017, and/or under Section 20 of the IGST Act, 2017, for falsifying or substituting financial records or produces fake accounts or documents or furnishes any false information or return with an intention to evade payment of tax due under this Act; for transporting any taxable goods without the cover of documents as may be specified in this behalf; for failing to keep, maintain or retain books of account and other documents in accordance with the provisions of this Act or the rules made thereunder; for failing to furnish information or documents called for by an officer in accordance with the provisions of this Act or the rules made thereunder or furnishes false information or documents during any proceedings under this Act; for supplying, transporting or storing any goods which he has reasons to believe are liable to





confiscation under this Act; for tampering with, or destroys any material evidence or document.

**12.6** Further, in view of the discussions made in para 11, it appears that directors/key persons of M/s MEPL and transporters/middle persons for their active role in the modus operandi opted by M/s MEPL and its depots are liable for penalty under the provisions of Section 122(1A) and under the provisions of Section 122(3)(a), (c) & (e) and Section 127 of the CGST Act, read with similar provisions of the SGST Act, 2017, 2017 and/or under Section 20 of the IGST Act, 2017 as applicable.

**12.7 Bogus Firms/companies:** From the discussion made in para 4, it appears that all these firms/companies were bogus (non-existent/non-operational) firms/companies. Further, it also appears that all these firms/companies were created/operated in collusion with the officials of M/s MEPL and its depots solely for the purpose of supplying goods i.e., Printed Laminates to Pan Masala and Chewing Tobacco manufacturers, in guise of the tax invoices issued to these firms/companies.

Hence, it appears that these firms/companies are liable for penalty in terms of the provisions of Section 122(1)(vii) of the CGST Act, 2017, for taking or utilizing Input Tax Credit as detailed in **column (4) of Annexure-‘B’**, without actual receipt of goods. It also appears that these firms/companies are liable for penalty in terms of the provisions of Section 122(1)(ii) of the CGST Act, 2017, for issuance of tax invoices or bills involving GST as detailed in **column (5) Annexure-‘B’**, without supply of goods.

Further, it also appears that these firms/companies are liable for penalty in terms of the provisions of Section 122(1)(x), (xii), (xvi) and (xvii) of the CGST Act, 2017, read with similar provisions of the SGST Act, 2017, and/or under Section 20 of the IGST Act, 2017, for furnishing any false information or return with an intention to evade payment of tax due under this Act; for furnishing any false information with regard to registration particulars, either at the time of applying for registration, or subsequently; for failing to furnish information or documents called for by an officer in accordance with the provisions of this Act or the rules made thereunder or furnishes false information or documents during any proceedings under this Act.

Further, SCN to M/s Impact Traders (29BMUPS2847A1ZK) & M/s Multilayer Traders (29BVSPA2131G1ZP), was already issued by the jurisdictional Commissionerate, for imposing penalty under Section 122, hence penal provisions against these two firms are not invoked in this SCN. Further, ITC was appearing in the GSTR-2A of eight firms namely M/s Osis International (06AWRPM0914E1ZM), M/s United International (06FACPK6158L1ZC), M/s Avtar Trading Co. (07BUTPS6855F1ZT), M/s Dinesh Enterprises (07DHOPP9901H1ZT), M/s Pandit Traders (07FOZPP2803G1ZG), M/s S.V. Traders (09BNIPV2084B1ZU), M/s Rajeev Trading Co. (09BSPPG9767A1ZA), M/s Avtar



Trading Co. (09BUTPS6855F1ZP), but neither ITC was availed nor passed on by these firms, hence penal provisions against these firms are not invoked in this SCN.

**13.** Now therefore, M/s Montage Enterprises Pvt. Ltd., (01AACCM8173H1ZM), Phase-1, Lane No.4, SIDCO Industrial Area, Bari Brahmana, Samba, Jammu and Kashmir, 181133 is hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why:

- i.** The GST amounting to **₹72,80,70,539/- (IGST ₹69,15,19,785/- + CGST ₹1,82,75,377/- + SGST ₹1,82,75,377/-)**, should not be demanded and recovered under the provision of Section 74(1) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017, as detailed in para 10.4;
- ii.** Interest under the provision of Section 50(3) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 should not be demanded and recovered from them on the GST amount demanded at Sl.No. **i**;
- iii.** Penalty should not be imposed upon them in terms of Section 74(1) of CGST Act, 2017 read with Section 122(2)(b) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017, and/or under Section 20 of the IGST Act, 2017, for willful suppression of facts with intent to evade payment of GST on the amount demanded at Sl.No. **i**;
- iv.** Penalty should not be imposed upon them in terms of Section 122(1)(i) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 for supplying any goods without issue of any invoice or issues an incorrect or false invoice with regard to any such supply involving GST amounting to **₹72,80,70,539/- (IGST ₹69,15,19,785/- + CGST ₹1,82,75,377/- + SGST ₹1,82,75,377/-)**;
- v.** Penalty should not be imposed upon them in terms of Section 122(1)(ii) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 for issuance of tax invoices or bills for passing on irregular ITC amounting to **₹72,80,70,539/- (IGST ₹69,15,19,785/- + CGST ₹1,82,75,377/- + SGST ₹1,82,75,377/-)**;
- vi.** Penalty should not be imposed upon them in terms of Section 122(1)(x), (xiv), (xvi), (xvii) and (xx) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**13.1** Now therefore, M/s Montage Enterprises Pvt. Ltd., (05AACCM8173H1ZE), Plot No.13, Sector-11, IIE SIDCUL, SIDCUL, Haridwar, Uttarakhand, 249403 is hereby



required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why:

- i.** The GST amounting to **₹232,03,78,923/- (IGST ₹232,03,78,923/-)**, should not be demanded and recovered under the provision of Section 74(1) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017, as detailed in para 10.4;
- ii.** Interest under the provision of Section 50(3) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 should not be demanded and recovered from them on the GST amount demanded at Sl.No. **i**;
- iii.** Penalty should not be imposed upon them in terms of Section 74(1) of CGST Act, 2017 read with Section 122(2)(b) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017, and/or under Section 20 of the IGST Act, 2017, for willful suppression of facts with intent to evade payment of GST on the amount demanded at Sl.No. **i**;
- iv.** Penalty should not be imposed upon them in terms of Section 122(1)(i) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 for supplying any goods without issue of any invoice or issues an incorrect or false invoice with regard to any such supply involving GST amounting to **₹232,03,78,923/- (IGST ₹232,03,78,923/-)**;
- v.** Penalty should not be imposed upon them in terms of Section 122(1)(ii) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 for issuance of tax invoices or bills for passing on irregular ITC amounting to **₹232,03,78,923/- (IGST ₹232,03,78,923/-)**;
- vi.** Penalty should not be imposed upon them in terms of Section 122(1)(x), (xiv), (xvi), (xvii) and (xx) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**13.2** Now therefore, M/s Montage Enterprises Pvt. Ltd., (09AACCM8173H1Z6), C-20-22, Sector-57, Noida, Gautam Buddha Nagar, U.P., 201301 is hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why:

- i.** The GST amounting to **₹128,71,80,989/- (IGST ₹94,21,41,565/- + CGST ₹17,25,19,712/- + SGST ₹17,25,19,712/-)**, should not be demanded and recovered under the provision of Section 74(1) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017, as detailed in para 10.4;



- ii.** Interest under the provision of Section 50(3) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 should not be demanded and recovered from them on the GST amount demanded at Sl.No. **i**;
- iii.** Penalty should not be imposed upon them in terms of Section 74(1) of CGST Act, 2017 read with Section 122(2)(b) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017, and/or under Section 20 of the IGST Act, 2017, for willful suppression of facts with intent to evade payment of GST on the amount demanded at Sl.No. **i**;
- iv.** Penalty should not be imposed upon them in terms of Section 122(1)(i) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 for supplying any goods without issue of any invoice or issues an incorrect or false invoice with regard to any such supply involving GST amounting to **₹128,71,80,989/- (IGST ₹94,21,41,565/- + CGST ₹17,25,19,712/- + SGST ₹17,25,19,712/-)**;
- v.** Penalty should not be imposed upon them in terms of Section 122(1)(ii) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 for issuance of tax invoices or bills for passing on irregular ITC amounting to **₹128,71,80,989/- (IGST ₹94,21,41,565/- + CGST ₹17,25,19,712/- + SGST ₹17,25,19,712/-)**;
- vi.** Penalty should not be imposed upon them in terms of Section 122(1)(x), (xiv), (xvi), (xvii) and (xx) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**13.3** Now therefore, M/s Montage Enterprises Pvt. Ltd., (23AACCM8173H1ZG), 29A, Industrial Area, Malanpur, Bhind, Madhya Pradesh, 477117 is hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why:

- i.** The GST amounting to **₹123,92,71,533/- (IGST ₹99,75,67,739/- + CGST ₹12,08,51,897/- + SGST ₹12,08,51,897/-)**, should not be demanded and recovered under the provision of Section 74(1) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017, as detailed in para 10.4;
- ii.** Interest under the provision of Section 50(3) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 should not be demanded and recovered from them on the GST amount demanded at Sl.No. **i**;
- iii.** Penalty should not be imposed upon them in terms of Section 74(1) of CGST Act,



2017 read with Section 122(2)(b) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017, and/or under Section 20 of the IGST Act, 2017, for willful suppression of facts with intent to evade payment of GST on the amount demanded at Sl.No. **i**;

- iv.** Penalty should not be imposed upon them in terms of Section 122(1)(i) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 for supplying any goods without issue of any invoice or issues an incorrect or false invoice with regard to any such supply involving GST amounting to **₹123,92,71,533/- (IGST ₹99,75,67,739/- + CGST ₹12,08,51,897/- + SGST ₹12,08,51,897/-)**;
- v.** Penalty should not be imposed upon them in terms of Section 122(1)(ii) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 for issuance of tax invoices or bills for passing on irregular ITC amounting to **₹123,92,71,533/- (IGST ₹99,75,67,739/- + CGST ₹12,08,51,897/- + SGST ₹12,08,51,897/-)**;
- vi.** Penalty should not be imposed upon them in terms of Section 122(1)(x), (xiv), (xvi), (xvii) and (xx) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**13.4** Now therefore, M/s Lagrowth Associates Pvt. Ltd., (07AAMCM9016D1ZG), (Formerly known as M/s Montage Sales Pvt. Ltd.), Ground Floor, G-242, Ghazipur Road, Delhi, 110096 and M/s Montage Enterprises Pvt. Ltd., jointly and severally are hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why:

- i.** The GST amounting to **₹287,69,43,872/- (IGST ₹72,83,87,120/- + CGST ₹107,42,78,376/- + SGST ₹107,42,78,376/-)**, should not be demanded and recovered under the provision of Section 74(1) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017, as detailed in para 10.4;
- ii.** The Input Tax Credit of IGST amounting to **₹78,73,87,541/-**, availed and utilized in violation of 1<sup>st</sup> proviso to Section 16(2) of the CGST Act (A recipient fails to pay to the supplier the value of supply along with tax payable thereon within a period of 180 days), should not be disallowed and recovered under the provision of Section 74(1) of the CGST Act, 2017 read with Section 20 of the IGST Act, 2017, as detailed in para 10.5;
- iii.** Interest under the provision of Section 50(3) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act,





2017 should not be demanded and recovered from them on the GST amount demanded at Sl.No. **i & ii**;

- iv.** Penalty should not be imposed upon them in terms of Section 74(1) of CGST Act, 2017 read with Section 122(2)(b) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017, and/or under Section 20 of the IGST Act, 2017, for willful suppression of facts with intent to evade payment of GST on the amount demanded at Sl.No. **i & ii**;
- v.** Penalty should not be imposed upon them in terms of Section 122(1)(i) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 for supplying any goods without issue of any invoice or issues an incorrect or false invoice with regard to any such supply involving GST amounting to **₹287,69,43,872/- (IGST ₹72,83,87,120/- + CGST ₹107,42,78,376/- + SGST ₹107,42,78,376/-)**;
- vi.** Penalty should not be imposed upon them in terms of Section 122(1)(ii) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 for issuance of tax invoices or bills for passing on irregular ITC amounting to **₹287,69,43,872/- (IGST ₹72,83,87,120/- + CGST ₹107,42,78,376/- + SGST ₹107,42,78,376/-)**;
- vii.** Penalty should not be imposed upon them in terms of Section 122(1)(x), (xiv), (xvi), (xvii) and (xx) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**13.5** Now therefore, M/s Neemsar Vyappar Pvt. Ltd., (09AAMCM9015A1ZJ), (Formerly known as M/s Montage Flexipack Sales Pvt Ltd.), Village-Gahru Pargana-Bijnore, Warehouse No.3, Back Portion, Khasra No. 1441, Old No. 1664/1, Daroga Khera, Opp. Bal Bhawan, Lucknow-Kanpur Road, NH-25, Lucknow, 226012 and M/s Montage Enterprises Pvt. Ltd., jointly and severally are hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why:

- i.** The GST amounting to **₹99,17,95,622/- (IGST ₹9,07,91,192/- + CGST ₹45,05,02,215/- + SGST ₹45,05,02,215/-)**, should not be demanded and recovered under the provision of Section 74(1) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017, as detailed in para 10.4;
- ii.** The Input Tax Credit of IGST amounting to **₹1,02,85,769/-**, availed and utilized in violation of 1<sup>st</sup> proviso to Section 16(2) of the CGST Act (A recipient fails to pay to the supplier the value of supply along with tax payable thereon within a period of 180 days), should not be disallowed and recovered under the provision of



Section 74(1) of the CGST Act, 2017 read with Section 20 of the IGST Act, 2017, as detailed in para 10.6;

- iii.** Interest under the provision of Section 50(3) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 should not be demanded and recovered from them on the GST amount demanded at Sl.No. **i & ii**;
- iv.** Penalty should not be imposed upon them in terms of Section 74(1) of CGST Act, 2017 read with Section 122(2)(b) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017, and/or under Section 20 of the IGST Act, 2017, for willful suppression of facts with intent to evade payment of GST on the amount demanded at Sl.No. **I & ii**;
- v.** Penalty should not be imposed upon them in terms of Section 122(1)(i) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 for supplying any goods without issue of any invoice or issues an incorrect or false invoice with regard to any such supply involving GST amounting to **₹99,17,95,622/- (IGST ₹9,07,91,192/- + CGST ₹45,05,02,215/- + SGST ₹45,05,02,215/-)**;
- vi.** Penalty should not be imposed upon them in terms of Section 122(1)(ii) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 for issuance of tax invoices or bills for passing on irregular ITC amounting to **₹99,17,95,622/- (IGST ₹9,07,91,192/- + CGST ₹45,05,02,215/- + SGST ₹45,05,02,215/-)**;
- vii.** Penalty should not be imposed upon them in terms of Section 122(1)(x) and (xvi) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**13.6** Now therefore, M/s Pitambara Business Promotions Pvt. Ltd., (23AAMCM9078M1ZP), (Formerly known as M/s Montage Printpack Sales Pvt Ltd.), Ground Floor, A-15, Kailash Nagar, City Center Square, Near Boys Hostel, Gwalior, Madhya Pradesh, 474002 and M/s Montage Enterprises Pvt. Ltd., jointly and severally are hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why:

- i.** The GST amounting to **₹38,18,63,138/- (IGST ₹10,97,83,326/- + CGST ₹13,60,39,906/- + SGST ₹13,60,39,906/-)**, should not be demanded and recovered under the provision of Section 74(1) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017, as detailed in para 10.4;



- ii.** The Input Tax Credit of IGST amounting to **₹3,47,44,601/-**, availed and utilized in violation of 1<sup>st</sup> proviso to Section 16(2) of the CGST Act (A recipient fails to pay to the supplier the value of supply along with tax payable thereon within a period of 180 days) should not be disallowed and recovered under the provision of Section 74(1) of the CGST Act, 2017 read with Section 20 of the IGST Act, 2017, as detailed in para 10.7;
- iii.** Interest under the provision of Section 50(3) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 should not be demanded and recovered from them on the GST amount demanded at Sl.No. **i & ii**;
- iv.** Penalty should not be imposed upon them in terms of Section 74(1) of CGST Act, 2017 read with Section 122(2)(b) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017, and/or under Section 20 of the IGST Act, 2017, for willful suppression of facts with intent to evade payment of GST on the amount demanded at Sl.No. **i & ii**;
- v.** Penalty should not be imposed upon them in terms of Section 122(1)(i) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 for supplying any goods without issue of any invoice or issues an incorrect or false invoice with regard to any such supply involving GST amounting to **₹38,18,63,138/- (IGST ₹10,97,83,326/- + CGST ₹13,60,39,906/- + SGST ₹13,60,39,906/-)**;
- vi.** Penalty should not be imposed upon them in terms of Section 122(1)(ii) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017 for issuance of tax invoices or bills for passing on irregular ITC amounting to **₹38,18,63,138/- (IGST ₹10,97,83,326/- + CGST ₹13,60,39,906/- + SGST ₹13,60,39,906/-)**;
- vii.** Penalty should not be imposed upon them in terms of Section 122(1)(x), (xiv), (xvi), (xvii) and (xx) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**13.7** Now therefore, Mr. Arvind Gupta, Promoter Director and Mr. Yogeshwar Singh, Director of M/s Montage Enterprises Pvt. Ltd., is hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why penalty should not be imposed on them under Section 122(1A), 122(3)(a), (c) & (e) and Section 127 of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.



**13.8** Now therefore, Mr. Harvinder Singh Matharu, Director and Mr. Jasmeet Singh, Director of M/s Lagrowth Associates Pvt. Ltd. (Formerly known as M/s Montage Sales Pvt. Ltd.) is hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why penalty should not be imposed on them under Section 122(1A), 122(3)(a), (c) & (e) and Section 127 of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**13.9** Now therefore, Mr. Nikhil Agnihotri, Director and Mr. Sandeep Jain, Director of M/s Neemsar Vyappar Pvt. Ltd. (Formerly known as M/s Montage Flexipack Sales Pvt Ltd.) is hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why penalty should not be imposed on them under Section 122(1A), 122(3)(a), (c) & (e) and Section 127 of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**13.10** Now therefore, Mr. Gagandip Singh Bawa, Director and Mr. Sushil Singh, Director of M/s Pitambara Business Promotions Pvt. Ltd. (Formerly known as M/s Montage Printpack Sales Pvt. Ltd.) is hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why penalty should not be imposed on them under Section 122(1A), 122(3)(a), (c) & (e) and Section 127 of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**14.** Now therefore, M/s Katyayni Enterprises (07AHGPR4479K1ZO), Ground Floor, 10/33, Vishwas Nagar, Patel Gali, Shahdara, Delhi, 110032 are hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why:

- i.** The GST amounting to ₹7,68,578/- (CGST ₹3,84,289/- + SGST ₹3,84,289/-), should not be demanded and recovered under the provision of Section 74(1) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017, as detailed in para 10.8;
- ii.** Interest under the provision of Section 50(3) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 should not be demanded and recovered from them on the GST amount demanded at Sl.No. **i**;
- iii.** Penalty should not be imposed upon them in terms of Section 74(1) of CGST Act, 2017 read with Section 122(2)(b) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017, for willful suppression of facts with intent to evade payment of GST on the amount demanded at Sl.No. **i**;



**14.1** Now therefore, the following 259 firms/companies through their Proprietors/ Partners/Directors are hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why:

- i.** Penalty should not be imposed upon them in terms of Section 122(1)(ii) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or Section 20 of the IGST Act, 2017 for issuance of tax invoices or bills for passing on irregular Input Tax Credit without supply of underlying goods or services or both as detailed in column (4) of the following table;
- ii.** Penalty should not be imposed upon them in terms of Section 122(1)(vii) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or Section 20 of the IGST Act, 2017 for taking or utilizing irregular Input Tax Credit without receipt of underlying goods or services or both as detailed in column (3) of the following table;
- iii.** Penalty should not be imposed upon them in terms of Section 122(1)(x), (xii), (xvi) and (xvii) of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017, for furnishing any false information or return with an intention to evade payment of tax due under this Act; for furnishing any false information with regard to registration particulars, either at the time of applying for registration, or subsequently; for failing to furnish information or documents called for by an officer in accordance with the provisions of this Act or the rules made thereunder or furnishes false information or documents during any proceedings under this Act.

<b>Sl. No.</b>	<b>GSTIN, Trade Name (M/s) &amp; Address of Principal Place of Business</b>	<b>Penalty under Section 122(1)(vii)</b>	<b>Penalty under Section 122(1)(ii)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
<b>1</b>	01BIKPC6617E1ZS Globe Enterprises Kartholi, Dasal, Bari Brahmana, Samba, Jammu and Kashmir, 181133	3,65,50,752	3,66,30,642
<b>2</b>	06BWYPV1916P1ZE Jai Bhawani Traders H. No. 875, Navdeep Colony, Near CR College, Azad Nagar, Hisar, Haryana, 125001	57,51,499	56,88,851
<b>3</b>	06IQSPS7194P1ZA Ganpati Enterprises H. No. FCA 74, Nawlu Colony, Ballabhgarh, Faridabad, Haryana 121004	3,09,18,053	3,12,28,313





<b>4</b>	07AAEPK3770F2ZT Shri Mahaveer Ji Sales Corporation Khasra No. 12/26, Bijapur, Village Budhpur Bijapur, Delhi, 110082	3,81,16,266	3,67,85,351
<b>5</b>	07AAGFU2991L1ZL Urban Trade Industries Office No.403, 4th Floor, Metro Complex, Building No. 4/5, Near Veer Saverkar Market, Nirman Vihar, Delhi, 110092	2,10,29,417	2,12,19,770
<b>6</b>	07AAHCB5448H1ZK BPSR Industries Pvt. Ltd. Shop No.-11, Plot No.-2, Pocket-6 Malik Buldicon Plaza, Sector-12, Dwarka, Delhi, 110078	11,82,96,950	12,31,35,252
<b>7</b>	07AAHCC6179Q1ZU Catania Enterprises Pvt. Ltd. A-10/5, Ground Floor, Jhilmil Industrial Area, Near Tata Motors, Shahdara, Delhi-110095	21,39,73,437	25,37,59,548
<b>8</b>	07AAHCG0818Q2Z7 Gwalior Enterprises Pvt. Ltd. Space No.-216, Plot No.-19, Radha Chamber, G-Block Community Centre, Vikas Puri, Delhi-110018	21,01,06,841	28,05,45,021
<b>9</b>	07AAHCG0827H1ZQ Ghaziabad Enterprises Pvt. Ltd. 302, 3 <sup>rd</sup> Floor, Pankaj Tower, Commercial Centre, Vikas Puri, Delhi, 110018	14,05,62,752	14,04,67,136
<b>10</b>	07AAIFE1973E1ZI Elfed Industries Office No. 102, 1st Floor, Plot No. E- 22, Jawahar Park, Laxmi Nagar, Delhi, 110092	94,63,665	95,01,090
<b>11</b>	07AAIFL7295E1Zo Life Wellness Plot No. 131, Ground Floor, Pkt-H, Sector-1, Bawana, DSIDC City, Bawana, Delhi, 110039	2,13,63,574	2,15,35,585
<b>12</b>	07AALCM8399L1ZG Mantova Enterprises Pvt. Ltd. UG-17, Tower No. 4, Vishwa Deep, District Centre, Janak Puri, Delhi- 110058	4,10,61,070	3,10,55,959
<b>13</b>	07AAMCA0840R1Z9 Arranger Tradelinks (India) Pvt. Ltd. 404, 4th Floor, Madhuban Building, Nehru Place, Delhi, 110019	11,34,62,076	4,32,29,377



<b>14</b>	07AAOPG0924D1Z2 Avi Foil Traders H. No. 474, Ground Floor, Kh No. 105/78, Village and Post Khera Kalan, Near Shiv Mandir, Delhi, 110082	80,62,354	80,90,181
<b>15</b>	07AATFG8021G1Z8 Global Trading Co Shop In, H. No-150, Badami Business Centre, Kilokari, Delhi, 110014	8,02,29,188	7,26,91,477
<b>16</b>	07AAUPQ6586B3Z2 Swastik Enterprises H. No.-4, 3rd, Ph-I, Community Centre, Naraina Industrial Area, Delhi, 110028	1,07,13,146	84,361
<b>17</b>	07ABAFR7758R1Z9 Radical Corporation Office No, 403, 4th Floor, Building No. 4/5, Veer Saverkar Market, Nirman Vihar, Delhi, 92	2,30,69,106	2,32,46,278
<b>18</b>	07ACTPIO807Q1Z2 Surya Enterprises Off. No. TC/607, Near Pacific Mall, C.H.S Road, Transit Camp, Raghbir Nagar, Delhi, 110027	89,93,384	-
<b>19</b>	07ADGPT2590M2ZX Proview Traders 27/4, Ground Floor, Plot No.-27, Main G.T Road, Dilshad Garden Industrial Area, Delhi, 110095	20,73,86,803	20,85,33,674
<b>20</b>	07ADNPB7822K1ZC P B Associates 1/6485, East Rohtash Nagar, Shahdara, Delhi, 110032	13,39,88,338	13,12,98,235
<b>21</b>	07AEAFS4741N1ZP S.G. Enterprises Shop No. 4, Kh No.-59, Saket, South Delhi, Delhi, 110030	1,64,69,604	59,72,735
<b>22</b>	07AFUPJ0552P1ZU Mahalaxmi Enterprises Plot No. J-108, Mohan Garden, Uttam Nagar, Near R.P. Property, New Delhi, 110059	4,52,73,392	1,95,77,643
<b>23</b>	07AHKPH3924R1ZS Aavesh Enterprises Off. No 123/A, Near Singh General Store, Ravi Nagar Road, DDA Colony, Chaukhandi, Vishnu Garden, Delhi, 110018	1,19,16,422	-



<b>24</b>	07AILPC7741F1ZB Gravity Enterprises 1347/B-1, Upper Ground Floor, Gali No. 13, Govindpuri, Kalkaji, Delhi, 110019	6,96,17,460	-
<b>25</b>	07AKLPJ5035D1ZD Blue Star F-24, Vardhman Select Mall, Block-I, Narela Industrial Area, Delhi, 110040	14,42,972	22,12,268
<b>26</b>	07ALGPU1224R2ZK Aggarwal Traders Plot No. 14/12, Nala Road, MCD Office, Okhla Industrial Area, Delhi, 110020	1,92,29,138	1,04,89,103
<b>27</b>	07ALMPU0109M1ZR S S Traders Shop No 1, Plot No 13, Tilak Enclave Part-2, Mohan Garden, Uttam Nagar Play Factory, Delhi, 110059	17,10,216	1,33,95,879
<b>28</b>	07AMRPJ1732H1ZZ Nirbhay Trading Co. H. No.-413/4, Ground Floor, Gazipur Near School Lane, Gazipur, Delhi, 110092	2,09,25,759	84,04,692
<b>29</b>	07ANCPY3290M1ZD Yadav Enterprises H.No 183, 1st Floor, Naraina, Opposite PNB Bank, Delhi, 110028	74,40,878	-
<b>30</b>	07ANUPH4951N1Z8 Mehul Enterprises H.No.-255, JJ Colony, Madanpur Khadar, Delhi, 110076	1,48,09,433	1,52,16,534
<b>31</b>	07ANYPR8387E1ZZ S. V. Enterprises 62, 2nd Floor, Pocket-11, Sector-24, Rohini, Delhi, 110085	72,18,648	71,39,436
<b>32</b>	07AOC PK8764K1ZG Kumar Enterprises G-182, 2nd Floor, Sector-2, Bawana, Delhi, 110039	3,42,41,238	1,05,47,928
<b>33</b>	07AOKPK9451R2ZZ Jajoria Enterprise H. No. 16/569-I, Gali No. 18, Arya Samaj Road, Bapa Nagar, Karol Bagh, Delhi, 110005	1,46,62,614	1,17,67,308
<b>34</b>	07APVPC5712R1Z7 Genius Enterprises D-323A, Balaji Complex, Gali No.-11, Laxmi Nagar, Delhi, 110092	17,73,83,526	-



<b>35</b>	07AQOPH9721P1Z2 Arya Trading Shop No. 33, Andrews Ganj, Delhi, 110049	62,45,158	-
<b>36</b>	07ASCPL1721F1Z7 Sanjay Trading Co H.No.-117, Ground Floor, Block-C, Gali No-2, Nangali Vihar Extn, Najafgarh, Delhi, 110043	10,89,08,062	6,91,40,845
<b>37</b>	07ASCPN4947P1Z2 Neelima Enterprises B-158, Sadatpur, ST No. 2, Karawal Nagar, Shahdara, Delhi, 110094	44,30,109	1,46,50,002
<b>38</b>	07ASQPR5114G1ZI P.R. Traders Kh No. 125, Hamidpur, Delhi, 110036	6,54,67,476	7,76,16,792
<b>39</b>	07ATWPM4771H1ZO Galaxy Impex A-45, Block-A, Wazirpur Industrial Area, Wazirpur, Delhi, 110052	77,86,190	77,44,796
<b>40</b>	07AUKPD2924N1ZF Sunil S Traders 136-B, Near Shiv Shakti Mandir, Janta Flat, National Market School Road, Ekta Enclave, Peera Garhi, Delhi, 110041	1,27,84,100	-
<b>41</b>	07AUOPK8454G1Z6 Image India A-23, Prem Nagar-II, Kirari Suleman Nagar, Delhi, 110086	70,44,306	96,32,967
<b>42</b>	07AWUPA7355A2ZJ M.R. Enterprises Plot No 5-1/133, C-Block, Kh-40/23, Gali No. 5, Bir Bazar Road, Baprola Vihar, Nangloi, Delhi, 110043	11,84,67,683	8,65,27,797
<b>43</b>	07AXHPK0562F1ZO Gupta Enterprises B-7, Ground Floor, Dharam Colony Taneja Complex, Khasra No 33/20, 21/1, Nangloi, Delhi, 110041	8,08,83,448	5,70,25,850
<b>44</b>	07AXUPV6358F1ZM Sky International Shop No.-4, Kh No.-59, Saket, Delhi, 110030	3,87,52,704	3,61,88,312
<b>45</b>	07AYCPT3547R2ZL Tyagi Traders H. No. SRS-173, 1 <sup>st</sup> Floor, Naraina, Delhi, 110028	70,37,940	-



<b>46</b>	07AYQPT5265L2ZG ST Traders H.No.-19, Block-A, Phase-I, Naraina Industrial Area, Delhi, 110028	2,28,92,644	-
<b>47</b>	07AZCPN6735E1ZD Nafeesh Trading Co. H. No.-150, Badami Business Centre, Kilokari, Delhi, 110014	2,28,95,312	2,29,13,394
<b>48</b>	07AZVPR2782C1ZV Das Enterprises H. No. SRS-73, 1 <sup>st</sup> Floor, National Market, Naraina, Delhi, 110028	2,08,81,592	41,66,548
<b>49</b>	07BBVPH7773J1ZT Vishal Enterprises 3, D-280, Saket Place, Delhi, 110017	1,29,64,204	1,31,40,495
<b>50</b>	07BDIPJ1111P1ZK Sun Trading Company 111 Old 7L New No 48, Ground Floor, Kh No 22/13 Surat Singh Enclave, Block Y, Adarsh Enclave Prem Nagar, New Delhi-110041	4,49,08,197	3,09,79,197
<b>51</b>	07BDNPS7160Q1ZJ Ajay Trading Co Plot 17/42 And 17/43, Ground Floor, Block-D, JJ Colony, Shahabad Dairy Near Roop Krishna, Delhi, 110042	6,47,92,658	3,74,65,829
<b>52</b>	07BDPPD1016E1Z2 Renu Enterprises W-137, Ground Floor, Naraina Industrial Area, Naraina Phase-1, Delhi, 110028	65,61,892	-
<b>53</b>	07BDSPK7832A1ZG Ridhi Traders Plot No. 221, Kh No. 57/6/2, Ground Floor, Gram Sabha Lal Dora Village, Prahaldpur Bangar, Delhi, 110042	3,74,13,464	3,70,63,145
<b>54</b>	07BDSPK7832A2ZF Ragni Enterprises B-72, Yadav Park, Nangloi, Delhi, 110041	1,40,74,394	92,39,344
<b>55</b>	07BETPY0156F2Z1 Kapur Enterprises Kh. No. 15/14, 1 <sup>st</sup> Floor, MCD Office, Qutub Road, Delhi, 110055	1,26,78,872	78,35,926
<b>56</b>	07BFHPP9940K1ZS Unique Traders Plot No.-2, Kh. No. 42/2-P No.-290, Village Nangloi, Delhi-110041	5,21,20,252	4,79,18,150





57	07BFHPP9940K2ZR Esprit Enterprises Plot No.-171/1, Ground Floor, Block-WZ, Shakurpur, Delhi, 110034	3,31,25,319	2,60,77,302
58	07BFKPG9015D1ZN Acrosys Tech G-82, Sector-2, Bawana Industrial Area, Bawana, Delhi, 110039	4,17,12,783	2,88,46,938
59	07BGRPS1887H1ZM Mayo Enterprises Shop at Plot No.-48, Ground Floor, Near Radha Krishan Dharam Kata, Gurudwara Road Gali No.-13 Siraspur, Delhi-110042	3,49,61,940	3,41,48,536
60	07BGRPS1887H2ZL Virgo Enterprises H. No. 10, Ground Floor, Extn-2-C, Nangloi, Delhi, 110041	2,86,35,046	-
61	07BIWPR8811F1ZN Azad Trading 988A, Shop No. 1, Sir Chhotu Ram Marg, Raj Nagar, II, Palam Colony, Delhi, 110077	3,60,22,624	3,05,44,000
62	07BJOPH4621J1Z2 Hari Sales Corporation 97840/23, MCD Office, Shakarpur, Delhi, 110028	1,45,78,608	-
63	07BJRPN7668C1ZN P.C. Supplier Co. Unit-206, Second Floor, Plot No-3, Dwarka Sec-12, Pocket-6, New Delhi, 110075	2,73,29,973	1,76,42,966
64	07BJVPK8809G1ZL Winjet Industries H. No.-96, Ground Floor, Gali No.-05, Block, E-5, Near Metro Shastri Nagar, Shastri Nagar, Delhi, 110052	4,45,25,176	2,08,73,825
65	07BLFPJ4916H1Z4 D K Trading Company G/F, New 96 Kh No 21/13/2, Laxmi Vihar, Prem Nagar Ph 3, Delhi, 110086	7,31,00,636	5,50,57,691
66	07BLVPP6162R1ZV Subrat Trading Company Plot No. 489, Ground Floor, Shahbad, Daulatpur, Delhi, 110042	7,45,78,634	1,57,94,606
67	07BLZPT9351G1Z5 Tiwari Trading Company	2,98,29,246	2,06,65,511



	Out of Kh. No. 12/26, Village, Budhpur, Bijapur, Delhi, 110036		
<b>68</b>	07BMVPB3838H1ZR Ganpati Enterprises B-1174, Ground Floor, Gharoli, Mayur Vihar Phase III, Delhi, 110096	4,01,93,361	3,20,29,854
<b>69</b>	07BNJPR5077B1ZU Rai Enterprises G/F, Taneja Complex, Pvt No.-B-7, B-8, Kh No.-33/20, 21/1, Taneja Complex, Dharam Colony, Nangloi, Delhi, 110041	8,03,37,439	4,78,15,483
<b>70</b>	07BNOPG2623R1ZH Vikas Trading Company 21/10, 11/1, 11/3, 12/1, 12/3, C-132, Gali No. 6, Main Road, Harit Vihar, Burari, Delhi, 110084	5,96,55,006	5,90,62,862
<b>71</b>	07BPNPN0572H1ZO R.N Trading Co H.No.-10, Harphool Vihar, Baprola, Nangloi, Delhi, 110041	1,48,14,411	1,35,27,339
<b>72</b>	07BRCPJ0056P1ZN Om Trading Company A-35, Ground Floor, Jhilmil Industrial Area, Jhilmil, Delhi, 110095	7,89,79,141	6,98,92,594
<b>73</b>	07BRDPR1489K1Z9 Raghav Traders H. No. 183, 1 <sup>st</sup> Floor, Naraina, Delhi, 110028	65,35,294	-
<b>74</b>	07BSTPS8497K2ZB Singhanian Enterprises C-2/39, New Kondli, Mayur Vihar Phase-III, Delhi, 110096	3,10,99,373	3,72,42,619
<b>75</b>	07BTTPK2984C1ZB Barfani Traders Flat No. 70, 1 <sup>st</sup> Floor, Near Laxmi Narayan Mandir, Guru Hari Kishan Nagar, Paschim Vihar, Delhi, 110041	1,19,17,650	-
<b>76</b>	07BULPK5077P1ZS Mahalaxmi Fabrics 18, East Azad Nagar, Delhi, 110051	2,90,16,312	2,21,65,806
<b>77</b>	07BUXPP4783K1ZI Pal Trading Co. LG8 D-211/104, Munirka, New Delhi-110021	4,38,82,924	1,57,22,862
<b>78</b>	07BUXPR3104A1ZO Rajesh Packaging Materials 988A, Shop No. 2, Sir Chhotu Ram	6,63,47,390	4,98,02,975



	Marg, Raj Nagar, II, Palam Colony, Delhi, 110077		
<b>79</b>	07BVSPCo480N1Z6 Choudhari Traders Off. No.36/A, Near Sunil Medicos, Najafgarh Dhansa Road, K, Block, Gopal Nagar, Najafgarh, Delhi, 110043	82,86,334	-
<b>80</b>	07BXAPA6529A1Z3 Aripha Trading Co. H.No. 128, Ground Floor, B/1, Shop No.4, Kilokari, Delhi-110014	4,34,33,093	4,83,47,357
<b>81</b>	07BXQPN0974E1Z5 Pitambar Packaging Shop in Plot No.13/3, Ground Floor, Back Side, Kapashera, Delhi, 110037	7,73,63,097	1,74,95,132
<b>82</b>	07BYLPBo493C1ZQ Pramod Traders Plot No. 223, Kh. No. 958, 1 <sup>st</sup> Floor, Block-C, Village Siraspur, Raja Vihar, Delhi, 110042	3,11,69,316	1,48,82,872
<b>83</b>	07BYPPB4545K1Z4 Adheera Traders Plot No.23-G, Ground Floor, Shop No. 10/1, Dharam Colony, Nangloi, Delhi, 110041	1,40,43,480	-
<b>84</b>	07BYUPA7776E1ZY Maruti Trading Company H. No. RZ-77, First Floor, Maruti Trading Company, Uttam Nagar, Delhi, 110059	4,82,89,840	2,25,97,464
<b>85</b>	07BYXPK7566D2ZQ Unique Traders A-228, Landmark Na Shaheed Sukhdev Nagar, Wazirpur Industrial Area, Delhi, 110052	54,56,888	-
<b>86</b>	07BZNPJ1724R1ZR Swastik Enterprises A-45, Block-A, Wazirpur Industrial Area, Wazirpur, Delhi, 110052	77,39,944	61,49,780
<b>87</b>	07CAUPR4187F1Zo Alston Traders Front Portion G/F, Kh. No. 122, Savita Vihar Radha Vihar Ph-2, Gali No.-2, Mukandpur, Delhi, 110084	2,37,67,203	2,40,87,581
<b>88</b>	07CBGPT7205K1ZA Tradezone Enterprises A-55-56, L/G/F, Madhu Vihar Market Main Road, Delhi, 110092	84,82,424	15,57,718



<b>89</b>	07CBHPR7202R1Zo Sameer Trading Company H. No. B-278-A, Ground Floor Shop, Tigri Extension, New Delhi, 110019	3,46,78,660	1,50,465
<b>90</b>	07CDCPK2241L2ZM H K Enterprises A-188, Naraina Industrial Area, Phase-I, Delhi, 110028	4,60,19,598	-
<b>91</b>	07CEXPV6488L1Zo Shayam Impex 1824/2, Main Rajouri Garden, Delhi, 110027	2,05,46,774	1,87,58,548
<b>92</b>	07CFAPT7827M1ZS Jai Bhawani Traders A-563, Naraina Industrial Area, Delhi, 110028	-	42,38,665
<b>93</b>	07CGJPD1778B1ZM Mehul Enterprises 70/60, Ground Floor, Near Ice Factory, Mangolpur Kalan, Delhi, 110085	1,42,90,657	45,92,750
<b>94</b>	07CGLPN7896N3Z4 Niraj Enterprises ZC/281, Near MCD Office, Naraina, Delhi, 110028	4,04,94,742	-
<b>95</b>	07CICPC2115G1ZY Durga Enterprises C-209, Ramadhar, Naraina Industrial Area Phase-1, Naraina, Delhi, 110028	41,20,462	-
<b>96</b>	07CINPP9472Q1ZZ Harish Traders Unit-No. 305, 3 <sup>rd</sup> Floor, Plot No. 4, Sector-G, Mamrams Premium Tower, Kondli Gharoli, Delhi, 110096	4,60,96,700	95,22,976
<b>97</b>	07CJUPM2255G1ZV Vicky Trading Co 26-D, Ground Floor, Block-D, Pvt. Shop No.8, Pandav Nagar, Delhi, 110092	5,03,35,503	6,03,97,809
<b>98</b>	07CLBPM0865R2ZI Maurya Enterprises Unit No.-305, 3 <sup>rd</sup> Floor, Plot No. 4, Sector-G, Kondili Garoli, Delhi, 110096	8,05,17,779	7,04,66,562
<b>99</b>	07CLMPP0929C1Z3 Satyanarayan Traders RZF, 954-C, Raj Nagar, Part-II, Palam Colony, Delhi, 110077	3,16,68,966	2,82,33,833



<b>100</b>	07COQPP0478H1ZF Gokul Enterprises H-83, Vijay Vihar, Phase-II, Rohini, Delhi, 110085	3,00,76,526	2,20,88,735
<b>101</b>	07CUMPP6915P1ZO Ganapati Enterprises C-34, Ground Floor, Kh. No. 12/13, Aman Puri, Nangloi, Delhi, 110041	79,90,210	77,81,018
<b>102</b>	07DBFPK8046H1ZH Ram Enterprises C-2/39, Ground Floor, New Kondli, Mayur Vihar Phase-3, Delhi, 110096	72,53,278	71,10,910
<b>103</b>	07DBLPK9034D2ZK Gyan Traders 302, Pankaj Tower, Vikas Puri, Delhi, 110018	2,59,05,511	-
<b>104</b>	07DDTPK9495L2ZA Kavita Industries MB-42/2, 2 <sup>nd</sup> Floor, Plot No. 12, Master Block, Gali No. 2, Shakarpur, Delhi, 110092	3,17,34,228	2,93,54,551
<b>105</b>	07DFRPM5804P1ZM A M Enterprises H. No. 1954, Ground Floor, Near Mohan Das, Narela Village Pana Mamaupur, Delhi, 110040	1,99,16,008	-
<b>106</b>	07DFZPG1472M1ZQ Gupta Traders Off No. 129-B, Near Roshan Garden, Shivaji Road, Masudabad Najafgarh, Delhi, 110043	40,51,476	-
<b>107</b>	07DHRPR6682G1ZI Mahaveer Industries AG 88-D, Vikashpuri, Delhi, 110018	35,32,546	31,38,747
<b>108</b>	07DIOPP3069P1ZA Sitakant Trading Co. A-61, Jain Park, Gali No.-5, Uttam Nagar, Delhi, 110059	4,79,90,975	10,54,972
<b>109</b>	07DLXPG8767F1ZA Gita Enterprises H. No. SRS/73, 1 <sup>st</sup> Floor, National Market, Naraina Opp. PNB Bank, Delhi, 110028	1,19,34,598	-
<b>110</b>	07DOOPA4777P2Z3 Gupta Enterprises 148/151, Ground Floor, Ram Nagar, Qutub Road, Delhi, 110055	2,16,13,664	69,32,192
<b>111</b>	07DOOPG0973R1Z4 Gupta Enterprises	1,48,71,506	-





	F-29590/2, Ground Floor, Balbir Nagar, Delhi, 110028		
<b>112</b>	07DOPPR4508E1ZO Subham Wapers Plot No. 92, Front Side, 1 <sup>st</sup> Floor, Shamshan Ghat Road, Bijwasan, Delhi, 110061	8,54,14,649	3,42,97,366
<b>113</b>	07DRBPK8521B2Z3 Kumar Enterprises H.No. 4, 3 <sup>rd</sup> Floor, Ph-I, Community Centre, Naraina Industrial Area, Delhi, 110028	1,13,00,864	-
<b>114</b>	07DRXPK8539K1ZP Golf Traders Shop No. 33, Andrews Ganj, Delhi, 110049	22,71,09,893	-
<b>115</b>	07DSUPA3132C1Z2 Universal Traders Khasra No 761, Ground Floor, Landmark Khreah Road, Near Hanuman Mandir, Village Siraspur, Delhi, 110042	2,40,12,786	2,42,15,182
<b>116</b>	07DVRPK7541H1Z2 Jagdamba Enterprises 265, Ground Floor, Pratap Khand, Vishwakarma Nagar, Jhilmil Colony, Delhi, 110095	1,24,52,936	1,23,72,515
<b>117</b>	07DXHPS1755R1ZJ Singh Enterprises H.No.-126, Block-C, Ph-I, Naraina Industrial Area, Delhi, 110028	44,75,728	-
<b>118</b>	07EATPK4367M1ZT MK Enterprises B-135, Mohan Garden, Hastal Road, Uttam Nagar, Delhi, 110059	1,79,63,141	-
<b>119</b>	07EFEPK0237Q1Z5 Kumar Enterprises Shop. No. One, Ground Floor, Rani Garden, Shastri Nagar, Delhi, 110031	2,44,01,415	1,46,42,151
<b>120</b>	07EFTPR2472K1ZM Rajkishore Trading Shop No. 5, VPO Shahbad, Daulatpur, Delhi, 110042	7,74,90,996	3,59,35,532
<b>121</b>	07EFZPS6397G1Z8 Sharma Enterprises 3 <sup>rd</sup> o8Floor, 341 A/95, Gali, No, 13, Shalimar Park Extension, Bholanath Nagar, Shahdara, Delhi, 110032	16,85,770	12,91,244



<b>122</b>	07EHSP9216E1ZU Pradhan Trading Co Shop No.3, Ground Floor, Shri Parasnath Jain Complex, 10/1 and 10/2, Khasra No. 33/19, Dharam Colony, Nangloi, Delhi, 110041	3,04,83,958	1,89,71,681
<b>123</b>	07EKFPS8144Q1Z7 BSA Industries 188, GF City Paper Fie, Industrial Area, Patparpar Ganj, Near Showroom Honda, Delhi, 110092	3,23,16,246	1,16,98,857
<b>124</b>	07EUIPP4391D1ZD Shiv Shakti Enterprises Plot No. 223 Kh. No. 958, Ground Floor, Landmark Near Shiv Mandir, Block-C Raja Vihar, Village Siraspur, Delhi, 110042	1,39,34,131	6,32,484
<b>125</b>	07EULPS3748N1ZN Rajasthan Udyog Ground Floor, H.No.-404 New 140, Street No 15, Village Jagatpur, Near Kartar Vatika, Delhi, 110084	2,44,98,406	2,43,84,403
<b>126</b>	07EUXPK1745P1ZM JK Trading Co. P-14, Ground Floor, Vijay Vihar, Uttam Nagar, Delhi, 110059	2,97,95,276	33,543
<b>127</b>	07EWAPS6954P1ZK Jyoti Traders A-175, Naraina Industrial Area, Phase-1, Naraina, Delhi, 110028	4,13,64,308	-
<b>128</b>	07EWAPS6954P3ZI Soham Marketing H. No.-126, Block, C, Naraina Ph-1, Naraina, Delhi, 110028	1,28,51,292	-
<b>129</b>	07EXWPS6748Q1ZU Concept Khasra No. 13/6/1, Gali No.5, Opp Radha Krishna Mandir, Village Jagat Pur Delhi, Delhi, 110084	2,25,22,532	2,27,43,219
<b>130</b>	07EYTPR0862L1ZJ Starnx Enterprises X/437, 1 <sup>st</sup> Floor, Mohalla Ram Nagar, Gali o, Mohalla Ram Nagar, Delhi, 110031	1,19,53,471	-
<b>131</b>	07EZRPM5505G1Z1 Mau Traders 1402 G1, Gali No.13, Govind Puri, Delhi, 110019	1,31,82,507	70,85,925



<b>132</b>	07FERPS7038C1Z1 A S Sales Kh No.-188, Ground Floor, Khatoni No-26, Dallu Pura, Delhi, 110096	95,61,805	31,78,749
<b>133</b>	07FEZPS1061B1Z8 Surya Enterprises D 7/3, F-Block, Pocket X, Okhla Phase II, Okhla Industrial Area, Delhi, 110020	5,41,59,324	5,56,94,794
<b>134</b>	07FFZPS9040K3ZA Shree Jee Traders Shop at 121, Beena Enclave, Nangloi, Delhi, 110041	51,99,310	6,64,243
<b>135</b>	07FIFPK1036L1Z7 KC Laminates E-1/407, Shivram Park, Nangloi, Delhi, 110041	3,70,91,888	32,024
<b>136</b>	07FIQPK9390J1ZB Mahadev Enterprises C-11, Block-C, Loni Road, Jyoti Nagar, Shahdara, Delhi, 110094	28,16,902	28,17,947
<b>137</b>	07FRMPR1240D1ZU Pandit Traders E-368, Naraina Industrial Area, Delhi, 110028	-	47,70,056
<b>138</b>	07FUHPS8719A2ZB Iconic International 1425/X, Janta Gali, Gandhi Nagar, Delhi, 110031	25,37,24,488	20,89,71,675
<b>139</b>	07FUMPM7409E1ZC Shine International 180 E-2, Street No. o, Bhola Nath Nagar, Shahdara, Delhi, 110032	4,51,18,293	3,53,49,821
<b>140</b>	07FUWPS2084H1ZT Ashoka Industry Plot No. 22, Pole No. 44, Sita Puri Dabri Palam, Delhi, 110045	2,77,60,910	2,10,47,675
<b>141</b>	07FXVPM4565H1ZO Vishnu Traders B-83, New-165, Rd No. 7, Andrews Ganj, Delhi, 110049	97,77,632	97,97,223
<b>142</b>	07GLDPS5476Q1ZO S.S. Trading Co. H.No.-2, Ambedkar Palace, A-1 Baprolla Vihar, Nangloi, Delhi, 110041	14,83,87,852	11,19,58,853
<b>143</b>	07GPTPP4897E1ZX J P Enterprises 230/5-B, Ground Floor, Railway	2,26,81,882	2,00,04,794



	Colony, Mandawali Fazalpur, Delhi, 110092		
<b>144</b>	07GWEPK9683R1ZA Lalit Enterprises H. No. 265, Pocket-12, Vijay Vihar, Bhagwan Vishwakarma Marg, Park, Sector 5, Rohini, Delhi, 110085	1,89,01,184	59,05,747
<b>145</b>	07HDEPD4213G1ZY Singh International 34038/235, Shiv Market, Janakpuri, Delhi, 110028	1,41,57,038	-
<b>146</b>	07HDSPK6418J1ZV Krishna Traders Shop No. G-3, Plot No. 4, Gupta Arcade LSC, Shrestha Vihar Near Dav Public School, Delhi, 110092	2,27,26,893	1,34,03,954
<b>147</b>	07HGSPK6058R1Z5 Kailash Enterprises H. No.- 76, Shop No.-1, Abchal Nagar, Nilothi Chander Vihar, Nangloi, Delhi, 110041	3,16,55,227	6,89,270
<b>148</b>	07HINPK9189N1ZZ Seaborne Creations 30/62, Main 100 Foot Road, Gali No. 8, Vishwas Nagar, Shahdara, Delhi, 110032	2,00,21,646	1,82,13,990
<b>149</b>	07HJCPD2205L1ZG Shiv International B-310, 3 <sup>rd</sup> Floor, Rectangle One D3, PVR Select City Walk, Saket, Delhi, 110017	48,36,283	2,08,04,109
<b>150</b>	07HJJPS0550Q1ZG Prasad Enterprises H. No.8-A, Chanchal Park, Gurdayer Vihar, Nangloi, Delhi, 110041	6,73,80,455	3,99,64,483
<b>151</b>	07HKJPS1195G1ZO Shree Shyam Trading Company H. No. 5, Gali No. 1, Ground Floor, Khasra No. 235, Mukandpur Extn., Delhi, 110042	8,59,43,708	8,80,88,006
<b>152</b>	07HWVPS6195C1ZM Suraj Enterprises H.No.-10, Harphool Vihar, Baprolla, Nangloi, Delhi, 110041	20,86,44,990	15,46,95,821
<b>153</b>	07ICLPK7543H1Z4 Shree Ji Enterprises Ground Floor, C-120, Okla Vihar, Jamia Nagar, Delhi, 110025	1,33,24,124	1,33,29,273



<b>154</b>	07IKIPS8885M3ZQ G.S. Trading Unit 2016, 2 <sup>nd</sup> Floor, Plot No-3, Dwarka Sector-12, Pocket-6, Delhi, 110075	11,33,02,888	4,61,45,800
<b>155</b>	07IQCP2541L4ZC Gee Key Sales H. No. 126, Block-C, Ph-I, Naraina Industrial Area, Delhi, 110028	1,03,97,582	-
<b>156</b>	07IUPPK3177P1ZK Rudra Enterprises Plot No. H 1, Shop No. 103, Garg Tower Neta Ji Subhash Place, Pitampura, Delhi, 110034	5,87,01,368	69,07,038
<b>157</b>	07IVWPK9323M1ZH Ravi Kumar Laminates Kh-398, Ground Floor, Shahbad, Daulatpur, Delhi, 110042	3,22,65,426	1,72,24,500
<b>158</b>	07IWOPS8094E1ZM Empire Traders H.No.-168, Ground Floor, Plot No.-3, Kh. No. 37/16, Saboli Road Sanjay Colony, Narela, Delhi, 110040	21,13,380	18,90,823
<b>159</b>	07JECPK2475G1ZD Vikas Traders Off No. 11, Near GST Support Center, Sarakpur Road, Prem Nagar, Delhi, 110043	46,55,014	-
<b>160</b>	07JKVPS7810G1ZC K.N. Traders H. No.-SRS-73, 1 <sup>st</sup> Floor, National Market Naraina, Opposite PNB Bank, Naraina, Delhi, 110028	1,60,38,298	-
<b>161</b>	07JVRPK7522Q1ZG Shiv Sales 9/3638, Ground Floor, Shanti Mohalla, Gandhi Nagar, Delhi, 110031	3,06,68,119	2,88,93,956
<b>162</b>	07KLOPS9373D1Z8 Phonix Traders WZ-48, Shakurpur Village, Opposite M-Block, DDA Market, Delhi, 110034	6,28,90,348	4,15,25,012
<b>163</b>	07KUSPK7859B1ZV Jay Trading Co. FT-2909/20, 20 Feeta Road, Seelam Pur, Delhi, 110028	1,52,16,742	-
<b>164</b>	07KXYPK9568J1ZO Satyam Enterprises H. No. A69-A, 2 <sup>nd</sup> Floor, South	2,17,72,620	2,30,90,116





	Ganesh Nagar, Gali No. 4 Near Gupta General Store, Delhi, 110092		
<b>165</b>	07LEGPK5418H1Z8 Singh Enterprises G-14/5, Shop No. 18, Subhas Nagar, Delhi, 110027	3,43,10,194	2,41,48,061
<b>166</b>	07LEGPK5425N1ZW Micro Traders Gali No. 15/12, MCD Office, Rajouri Garden, Delhi, 110027	1,47,53,412	5,22,736
<b>167</b>	07LLYPS5428N1ZO Kumar Trading Company H. No. A-37, Shiv Bucks Park, Nagloi, Delhi, 110041	5,89,59,582	11,64,222
<b>168</b>	07LVWPS1348M1ZD Shivanju Traders A-3/3, 1 <sup>st</sup> Floor, Paschim Vihar, Near B-2 Blk, DDA Market, Delhi, 110063	4,09,52,720	3,69,96,340
<b>169</b>	07NDAPS2698L1ZL Singh Traders Off No. 253/74, Near Hanuman Mandir, Bijwasan Rd, Mahipalpur, Delhi, 110037	78,70,638	-
<b>170</b>	07OHZPS8032L1ZZ Salasar Enterprises 38309, Main Market, Najafgarh, Delhi, 110028	1,47,21,950	-
<b>171</b>	07OIBPS3345R1ZA Nitin Trading House Kh No 33/8/3, Ground Floor, Village Zindpur, Near Shiv Mandir, Delhi, 110036	86,16,774	85,65,574
<b>172</b>	07OPNPS8612L1ZS Gupta Enterprises 9092, Shiv Chowk, New Market Chawri Bazar, Delhi, 110020	1,05,82,108	99,86,181
<b>173</b>	07OWUPS4414J1ZJ Saraswati Enterprises Plot No. 118A, C-J, Kherki Extension, Saket, Delhi, 110017	1,82,36,873	1,80,08,598
<b>174</b>	08AAKPQ9466A1ZD Basic Traders Rajasthan 801, 8 <sup>th</sup> Floor, K J City Tower, Ashok Marg, C-Scheme, Jaipur, 302001	4,92,06,402	4,27,03,431
<b>175</b>	08AJVPA9330R1ZD Zodiac Traders Plot No. 2774, Ground Floor, Road No 15 Vki, Jaipur, 302013	6,41,31,253	6,37,43,673



<b>176</b>	o8AMFPB9365E1Z2 Ravi Kumar Suppliers S-225, 2nd Floor, Mangalam Fun Squire Durga Nursery Road, Udaipur, 313003	1,38,66,483	1,39,68,203
<b>177</b>	o8AOGPK6533E2ZZ Imra Sales Rajasthan Office No.-701 E-2, 7 <sup>th</sup> Floor, KJ City Tower, Ashok Marg, C-Scheme, Jaipur, 302005	15,80,82,285	14,13,93,391
<b>178</b>	o9AAHCB5448H1ZG BPSR Industries Pvt. Ltd. Shop No-91, Plot No CP-1, Jeewan Plaza, Viram Khand, Gomti Nagar, Lucknow, U.P., 226010	7,54,94,431	2,82,03,612
<b>179</b>	o9AAHCGo818Q1Z4 Gwalior Enterprises Pvt. Ltd. 19B/101, Vrindavan Yojna, RBL Road, Lucknow, U.P., 226010	22,14,63,269	7,05,65,030
<b>180</b>	o9AAHCGo827H1ZM Ghaziabad Enterprises Pvt. Ltd. 404, Trinity Harmony Apartment, Wazir Hasan Road, Dalibagh, Lucknow, U.P., 266001	5,74,07,550	1,97,02,273
<b>181</b>	o9AALCM8399L1ZC Mantova Enterprises Pvt. Ltd. Plot No-8, Gata No.-237, Village Mubarakpur, Lucknow, 226021	6,15,61,460	5,73,50,208
<b>182</b>	o9AGCPC4247K1ZF Chauhan Traders 17-B, G/F, Co-operative Industrial Area, Udyog Nagar, Kanpur, U.P., 208022	5,11,69,920	-
<b>183</b>	o9AIAPN1026D1ZT Nayak Trading Company Bakshi Ka Talab, Ramendra Vihar Colony, Lucknow, U.P., 226002	4,54,36,053	1,57,03,531
<b>184</b>	o9AILPC7741F2Z6 M K Trading Co. Kamla Pur, Sitapur, U.P., 261302	4,80,69,010	-
<b>185</b>	o9AJRPP5579P1ZT Shiva Enterprises 84/113, Keshav Bhawan, Carwalo Nagar, Kanpur Nagar, U.P., 208003	5,22,04,862	19,97,126
<b>186</b>	o9ANOPN1634L1ZI K C Laminates Office No. B-4, 80/17, 1 <sup>st</sup> Floor, Jagat Singh Complex, Gurudwara Road, Naka Hindola, U.P., 226004	4,15,65,400	-



<b>187</b>	09AOZPY6635A1Z6 M.K. Trading Co. S-178, Lekhraj Khajana, Faizabad Road, Lucknow, U.P., 226016	5,31,37,267	-
<b>188</b>	09ARMPJ4078Q1ZU Chandan Trading Company Bhakhamau Behata, Paikaramau, Lucknow, U.P., 227202	5,35,94,752	36,774
<b>189</b>	09AVKPN6952D1Z8 Rabindra Laminates 132/717-A, Munshipurwa, Near Transport Nagar, Kanpur Nagar, U.P., 208023	3,67,39,244	98,90,484
<b>190</b>	09AZOPB7727N1ZO Manoj Laminates Sales Magath Asthi Road Bagdi, Tehsil, Bakshi Ka Talab, Lucknow, U.P., 226201	1,19,10,617	-
<b>191</b>	09BDOPP0550N1ZZ Vijay Sales Plot No. 30, G-5, D N Singh Complex, Maharshi Nagar, IIM Road, Lucknow, U.P., 226013	1,65,18,536	-
<b>192</b>	09BFTPT4792K1Z8 Tripathi Enterprises Nandgaon Road, Samken Colony Ke Samne, Kosi Kalan, Chhata, Mathura, U.P., 281403	3,86,55,638	-
<b>193</b>	09BKYPD3812J1ZR Lavanya Trading Co. Shop No. 3, Gandhi Nagar, Kanpur, U.P., 208001	5,68,66,194	5,43,39,920
<b>194</b>	09BPTPB6759L2ZZ S K Trading Company Shop No.-105, Palika Bazar, Kapoorthala, Aliganj, Lucknow, U.P., 226024	15,90,49,837	-
<b>195</b>	09BTDPM7832B1ZQ Unique Services H. No.-413/4, Ground Floor, Gazipur Near School Lane, Gazipur, U.P., 110092	-	1,11,82,883
<b>196</b>	09BXNPA3450K1ZB S.A. Enterprises E 2/8, Palika Bazar, Sector-C, Kapoorthala, Aliganj, Lucknow, U.P., 226024	6,49,52,397	-
<b>197</b>	09CBIPA0305H1Z7 Govind Enterprises	5,21,30,063	-



	N.H. 2, 1 <sup>st</sup> Floor, In front of Anaj Mandi Gate No. 1, Kosi Kalan, Mathura, U.P., 281403		
<b>198</b>	09CECPK3695F1ZA Anurag Sales B-322-A, Nandi Kunj Nandgram, Ghaziabad, U.P., 201003	2,39,77,447	3,39,78,015
<b>199</b>	09CJBPB4851J1Z8 Tushar Laminates Sales Plot No CP-03, Mishrapur, Lucknow, U.P., 209870	3,53,85,794	3,57,13,944
<b>200</b>	09COMPA0461D1ZB Vikram Sales Plot No.-17, Kh No.-58, IIM Road, Semra Gaudi, Lucknow, U.P., 226020	4,56,53,687	4,49,75,107
<b>201</b>	09COXPK7095E1Z4 Singha Enterprises G-3/183, Arogya Hospital, Vaishali Sector 6, Ghaziabad, U.P., 201014	-	15,68,628
<b>202</b>	09CVFPR9246F1Z2 Ripu Trading Company 6/7, Labour Colony, Dada Nagar, Kanpur Nagar, U.P., 208022	6,48,01,355	3,44,36,087
<b>203</b>	09DDRPG1575H1Z5 Dev Warapers Shop No. 3, LGF, Sai Star Complex, Sitapur Road, Mohibullapur, Lucknow, U.P., 226021	4,38,03,986	-
<b>204</b>	09DHFPD7637M1ZU Naresh Sales Shop No.-07, Bhakhamau, Bhakhamau Kursi Road, Lucknow, U.P., 226021	4,78,46,888	4,58,12,613
<b>205</b>	09DJQPK5086N1Z6 K.M. Trading Co. Infront of Transformer, Nabiganj, Nawabganj, Barabanki, U.P., 225305	3,17,58,248	-
<b>206</b>	09DLHPR6532R1Z3 Kritika Trading Co. Telephone Exchange, Sonda Road, Murad Nagar, Ghaziabad, U.P., 201206	4,40,05,019	4,04,26,185
<b>207</b>	09DMHPK7624A1Z4 G.S. Trading Co. Mallahi Tola, Near Jal Sansthan, Thakurganj, U.P., 226016	2,76,29,740	-
<b>208</b>	09DWWPS0227J1ZT P.C. Supplier Co. 159, Sahara Shopping Center,	3,29,32,603	-



	Faizabad Road, Indira Nagar Lucknow, U.P., 226016		
<b>209</b>	09EAVPB1764H1ZC Sagar Trading Company Bakshi Ka Talab, Village Mastipur, Mohanlalganj, Lucknow, U.P., 227300	4,76,05,544	36,86,135
<b>210</b>	09EFZPK0434N1ZN Prashant Trading Company Shop No- FF-09, Arcate-1, IIM Road, Eldeco City, Lucknow, U.P., 226016	5,52,34,648	5,58,04,750
<b>211</b>	09ERSPB1888L1ZY Prashanta Laminates A/F-21, 2 <sup>nd</sup> Floor, Parking No. 2, TP Nagar, Kanpur Road, Lucknow, U.P., 226023	2,19,77,096	-
<b>212</b>	09ETKPS6789F1ZO Surya Trading Company Radha Krishna Pandey, Atariya, Sidhau, Sitapur, U.P., 261303	51,04,572	-
<b>213</b>	09EXHPP4251A1ZJ Tanya Trading Company 15/2, Krishna Nagar Market, Lucknow, U.P., 226023	4,37,50,762	13,41,754
<b>214</b>	09FCQPD3880Q1ZM Shivam Enterprises 6 and 7 New Chauhan Singh Market, Sitapur Road Tehsil Mod Mampur Bana, Lucknow, U.P., 226201	1,82,66,594	91,65,015
<b>215</b>	09GUGPS2927N1ZR R S Enterprises Khasra No.-54, Navikot Nandana, Sitapur Road, Bakshi Ka Talab, Lucknow, U.P., 227202	6,94,75,989	-
<b>216</b>	09GXUPS5402R1Z7 Nisha Sales H. No. 554, Rajeev Nagar, Mahaviranpura, Jhansi Khas, Jhansi, U.P., 284003	1,27,04,979	-
<b>217</b>	09HAIPS2009Q1ZY Manish Enterprises Near 132 KVA Bijli Ghar, Nandgaon Road, Kosi Kalan, Chhata, Mathura, U.P., 281403	4,58,65,027	-
<b>218</b>	09HELPK0210L1ZE Navnirman Traders TC/14, 3 <sup>rd</sup> Floor, Shashtri Commercials, Vibhooti Khand, Gomti Nagar, Lucknow, U.P., 226010	3,86,90,778	-





<b>219</b>	09HMDPK2928B1Z5 Rohit Enterprises Ijjat Nagar Colony, Mahipat Mau, Kakori, Lucknow, U.P., 226101	1,12,37,930	19,13,802
<b>220</b>	09KJKPK2903P1ZH Shravan Packesing Ground Floor, Gram Barawankala, Jehta Road, Lucknow, U.P., 226101	1,75,07,570	42,38,149
<b>221</b>	18AALCM8399L1ZD Mantova Enterprises Pvt. Ltd. Hajo Road, Amingaon, Guwahati, Kamrup, Assam, 781031	3,81,91,061	97,11,977
<b>222</b>	18AALCM8855D1Z1 Manchester Enterprises Pvt. Ltd. 300Sq, Orchid Garden, Khanamukh Jalukbari Guwahati, Assam, 781014	4,61,96,352	15,42,734
<b>223</b>	18AJUPU0082F1ZR Kamakhya Trading Co 75 Sqt, Orchid Garden, Khanmukh Jalukbari, Guwahati, 781014	9,71,17,397	3,41,94,803
<b>224</b>	18FCMPK4971D1Z9 Khalid Traders 50Sq Feet, 1 <sup>st</sup> Floor, Sri Ram Market, Chatribari, Guwahati, Assam, 781001	5,97,00,795	18,51,243
<b>225</b>	19ARFPM0150K1ZS Mas Sales Corporation 23, Ground Floor, Sir Syed Ahmed Road, Kolkata, W.B., 700014	2,39,51,619	84,13,649
<b>226</b>	20AAGFI6942P1Z2 Impex Global 194, Getalatu, Opposite BSNL Training Center, Vikash, Sadar, Ranchi, Jharkhand, 835217	8,49,291	46,488
<b>227</b>	21AAKPQ9466A1ZP Basic Traders Plot No. 311F, CDA Sector-10, Market Nagar, Cuttack, Odisha, 753014	2,13,72,581	2,02,73,942
<b>228</b>	21AOGPK6533E2ZB Polymart Traders Plot No. 2335/4061/5323, Jagatpur, Cuttack, Orissa, 754021	2,08,13,719	1,24,23,285
<b>229</b>	22ADBPT8598E1Z8 Bhagyashree Sales Shop No.-6 Manglam Mall, Near Agrasen Chowk, Samta Colony, Raipur, Chhattisgarh, 492001	3,42,60,323	-
<b>230</b>	22APSPC9712N1ZI Choudhary Sales Shop No-5, Block No-5, Rawabhata,	2,63,64,811	3,90,813



	Transport Nagar, Raipur, Chhattisgarh, 492003		
<b>231</b>	22BTDPJ4048N1ZM Raipur Sales G/10, Wing-III, Capital Palace, Kavita Nagar, Raipur, Chhattisgarh, 492001	5,69,45,218	1,56,804
<b>232</b>	22BXDPG5417J1ZQ Astha Traders Rajesh Complex, Block No-9, Parking No-6, Transport Nagar, Ravatbhata, Raipur, Chhattisgarh, 492003	4,90,55,189	-
<b>233</b>	22DGAPS4834P1ZZ Dilip Enterprises Shop No-42, Block No-07, Rawabhata, Transport Nagar, Raipur, Chhattisgarh, 492003	8,31,97,011	2,93,662
<b>234</b>	22IVTPS1390K1ZT R.B. Enterprises Shop No-6, Manglam Mall, Near Agrasen Chowk, Samta Colony, Raipur, Chhattisgarh, 492001	1,45,93,360	-
<b>235</b>	23ABVPO1550F2ZM Asha Industries 79, Iqtadar Manzil, Opp Moti Masjid, Bhopal, M.P., 462001	14,14,010	8,97,414
<b>236</b>	23ADWPT8362K1ZM Simran Trading A/7, Shankar Puri, Govardhan Colony Bhind Road, Gole Ka Mandir, Gwalior, M.P., 474005	4,60,23,960	24,89,960
<b>237</b>	23AHHPT2260P1ZY D.K. Enterprises 459 North Avenyu, Sukhliya Near Gineshwar School, Vijay Nagar, Indore, M.P., 452010	1,68,24,276	2,46,164
<b>238</b>	23AMWPM1054A1ZC Om Sai Trading Company Shop No.-9, TT Nagar, Pipliya Kumar Dewas, Near Metro Shopping Mall, Indore, M.P., 453771	1,72,34,968	60,85,404
<b>239</b>	23APYPT1275M1Z1 Tomar Sales Kheriya Mirdha, Sandhu Market, Gwalior Bypass Road, Gwalior, M.P., 474003	4,35,47,598	2,55,36,120
<b>240</b>	23AVVPG2313G1ZT Gaurav Corporation I4, Aditya Puram, Airport Road, Gwalior, M.P., 474002	2,16,24,618	1,00,12,308



<b>241</b>	23BHFPH9745E1ZE HR Enterprise 1/2 C-01, Vayu Nagar, Bhind Road, Gwalior, M.P., 474020	1,73,38,028	3,86,695
<b>242</b>	23BPJPS8789B1ZE Kansana Enterprises 6, Chota Bangadha Road, Indore, M.P., 452005	3,10,55,938	12,52,467
<b>243</b>	23BPJPS8789B2ZD Dharmveer Sales 47 Jiwajiganj, Gandhi Hospital Road, Morena, 476001	7,45,38,048	67,48,101
<b>244</b>	23BXDPG5417J1ZO Ashta Traders Jayendraganj, F-27, Sanjay Complex, Lashkar, Gwalior, M.P., 474001	4,30,13,685	-
<b>245</b>	23EHFPP8744G1Z2 J M D Trading Co Shope No.-2, Gram Mohala, Bypass Road, Bhopal, M.P., 462023	9,36,84,544	25,89,831
<b>246</b>	23ELVPK9548F1ZG Kumar Traders H. No. 5, Bihari Colony, Vidisha Road, Bhanpur, Bhopal, M.P., 462038	4,53,55,594	2,01,951
<b>247</b>	23FLVPR3392P1ZX Rawat Trading Company E19, Amaltas Colony, Gole Ka Mandir, Gwalior, M.P., 474005	2,10,61,284	1,84,76,788
<b>248</b>	23GQNPS5195F1Z9 Ahmana Traders 30, Liladhar Colony, Vidisha Road Bhanpur Chouraha, Bhopal, M.P., 462010	3,26,75,208	11,20,805
<b>249</b>	23HRAPS7815D1ZS P S Corporation H. No. 118, Barkhedi, Aish Bagh Road, Bhopal, M.P., 462008	19,73,06,779	7,39,32,399
<b>250</b>	24ATUPD1928M1ZB Alfa Enterprises Shop 2, 1 <sup>st</sup> Floor, Opp. Sarni Kamdar Society, Nr. N.K. School, Jivraj Park, Ahmedabad, Gujarat, 380051	28,89,64,993	25,34,02,542
<b>251</b>	24DKHPM5514D1ZF S M Traders Godown No. 9, S.K. Tiles Compound, Sarkhej Sanand Road, Sarkhej, Ahmedabad, Gujarat, 382210	30,84,81,541	24,17,81,049
<b>252</b>	27AHHPT2260P1ZQ D.K. Enterprises	93,98,035	-



	H. No. 1016-A Bhandara Road, Near Ajanta Tea Company, Hansapuri, Maharashtra, 440018		
<b>253</b>	29ABPPZ7252H1ZR Elegant Traders Situating at 1 <sup>st</sup> Main 120, Padmeshwari Nagar Near Kamadhenu Devi Temple, Kittaganur Virgo Nagar, Bengaluru Urban, Karnataka, 560049	4,56,19,198	3,94,53,221
<b>254</b>	29CMQPP6968Q1ZF A M Traders No. 46, Situated Opp to Christ King School, 7 <sup>th</sup> Cross Akshaya Nagar, New Manjunath Layout Ramurthy Nagar, Bengaluru Urban, Karnataka, 560016	8,34,61,566	8,59,04,467
<b>255</b>	36AAQPZ7304Q1ZL S9 Trading Co. 14, 1, 482, Darusalam Opp Voulga Hotel Goshamahar Road, Hyderabad, Telangana, 500001	72,91,405	75,66,191
<b>256</b>	36BGUPA2323M1Z8 Crystal Traders 18-13-8/A/28 and Farhen, Gagan Pahad, Katedan, Rangareddy, Telangana, 500077	6,92,87,241	4,32,14,622
<b>257</b>	36BHEPT2410B1ZU Surya Enterprises Sy No 15, 24, 25, 26, 27, Kothaguda, Kondapur, Telangana, 500084	4,20,81,000	2,82,58,273
<b>258</b>	36BNVPK3975K1Z2 Mask Enterprises 9-3-125/2/A, Shahatam Nagar Mohammadi Lines Golconda, Hyderabad, Telangana, 500008	91,23,883	90,93,848
<b>259</b>	36BPAPA5534D1ZH MAZ Traders 22-8-588/1, Lakkad Kote, Chatta Bazar, Charminar, Hyderabad, Telangana, 500002	1,23,42,196	1,59,025

**14.3** Now therefore, the Directors/Partners (as applicable) of the aforesaid 259 firms/companies are hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why penalty should not be imposed on them under Section 122(1A) and 122(3)(a) and Section 127 of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.



**15.** Now therefore, M/s Bharat Transport company Pvt. Ltd., and Mr. Sujeet Kumar Singh actual owner of M/s Bharat Transport company Pvt. Ltd., are hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why penalty should not be imposed on them under Section 122(1A), 122(3)(a), (c) & (e) and Section 127 of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**15.1** Now, therefore M/s Paras Transport Co., M/s Raj Kumar Transports, M/s Pitambara Freight Carriers, M/s Sahara Transport Co., and M/s Radha Krishna Freight Carrier through their proprietors/partners, are hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why penalty should not be imposed on them under Section 122(1A), 122(3)(a), (c) & (e) and Section 127 of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**15.2** Now therefore, Mr. Shekhar Gupta and Shri Sandeep Gupta are hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why penalty should not be imposed on them under Section 122(1A), 122(3)(a) & (c) and Section 127 of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**15.3** Now therefore, Mohd. Shadab Quadri and Mohd. Ali Akram Khan are hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi as to why penalty should not be imposed on them under Section 122(1A), 122(3)(a) & (c) and Section 127 of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**15.4** Now therefore, Shri Dipanshu Gupta and Shri Sarang Jhunjhunwala are hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi to why penalty should not be imposed on them under Section 122(1A), 122(3)(a) & (c) and Section 127 of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.

**15.5** Now therefore, M/s Dealistix India Pvt. Ltd., and its director Shri Ratan Chand, are hereby required to show cause to the Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi to why penalty should not be imposed on them under Section 122(1A), 122(3)(a) & (c) and Section 127 of the CGST Act, 2017 read with similar provisions of the SGST Act, 2017 and/or under Section 20 of the IGST Act, 2017.





16. The Noticee and co-noticee are further required to produce all the evidence(s) upon which they intend to rely in support of their defence at the time of showing cause. They are further required to mention in their reply whether they wish to be heard in person before the case is adjudicated. If no cause is shown within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the same will be decided based on the evidence available on record.

17. This notice is being issued based on records/information available without any prejudice to any other action that is being taken or may be taken against the Noticee and co-Noticee under the provisions of the CGST Act 2017, the SGST Act 2017, and the IGST Act, 2017, and the rules made thereunder, or any other law for the time being in force in India.

18. The department reserves the right for amendment, modification, addition/supplementation, and deletion to this Show Cause Notice at a subsequent date if need arises.

19. Reliance for the issue of the notice is based on the documents listed in the table below **(RUD – 1 to 428, GST Returns, details of inward/outward e-way bills generated i.r.t. various bogus firms discussed in this notice)**. The RUDs are enclosed in soft copy with this SCN.

20. Further, all the noticees are requested to collect the non-relied upon documents within thirty (30) days of the receipt of this Show Cause Notice from Ghaziabad Regional unit at 4<sup>th</sup> Floor, Arrow Corporate Tower, Plot No. 6, Sector-14, Kaushambi, Ghaziabad-201012 on any working day with prior intimation.



**Minu Shukla Pathak,**  
**Additional Director.**

**Copy Forwarded To:**

1. The Additional/Joint Commissioner, Central GST Commissionerate, Delhi North, Office of the Principal Commissioner, CR Building, IP Estate, New Delhi, along with all RUDs, with the request to forward a copy of the Adjudication Order.
2. Guard File

**Rishikesh Singh,**  
**Deputy Director.**



**RELIED UPON DOCUMENTS:**

<b>RUD No.</b>	<b>DESCRIPTION OF RUD</b>
<b>1</b>	Panchnama dated 15.06.2021 drawn at M/s Montage Enterprises Pvt. Ltd., C-20-22, Sector-57, Noida, U.P., 201301.
<b>2</b>	Panchnama dated 14 & 15.06.2021 drawn at M/s Montage Enterprises Pvt. Ltd., 29A, Industrial Area, Malanpur, Bhind, M.P., 477117.
<b>3</b>	Panchnama dated 14 & 15.06.2021 drawn at M/s Montage Enterprises Pvt. Ltd., Plot No.13, Sector-11, IIE SIDCUL, Haridwar, Uttarakhand, 249403.
<b>4</b>	Panchnama dated 16.06.2021 drawn at M/s Montage Enterprises Pvt. Ltd., Lane No. 4, Phase-1, SIDCO Industrial Area, Bari Brahmana, Samba, Jammu & Kashmir, 181133.
<b>5</b>	Panchnama dated 14 & 15.06.2021 drawn at M/s Montage Sales Pvt. Ltd., Plot No. B-26, B-Block, Jhilmil Industrial Area, Delhi.
<b>6</b>	Panchnama dated 14.06.2021 drawn at M/s Montage Flexipack Sales Pvt. Ltd., Warehouse No.3, Back Portion, Village-Gahru, Pargana-Bijnore, Khasra No.1441, Old No. 1664/1, Daroga Khera, Opposite Bal Bhawan, Lucknow-Kanpur Road, NH-25, Lucknow, U.P., 226012.
<b>7</b>	Panchnama dated 14 & 15.06.2021 drawn at M/s Montage Printpack Sales Pvt. Ltd., Khasra No. 1610, Mahal Gaon, Near Saroj Fuel Shop, Jhansi Road, Gwalior.
<b>8</b>	Panchnama dated 15.11.2021 drawn at C-17, Chi-IV, Greater Noida, U.P., being residential premise of Shri Arvind Gupta, Promoter Director of M/s MEPL.
<b>9</b>	Panchnama dated 15.11.2021 drawn at B-95, Sector-72, Noida, U.P., being residential premise of Shri H.S. Matharu, Director of M/s MSPL, Delhi.
<b>10</b>	Panchnama dated 25.06.2021 drawn at Flat No. 102, Tower Marvella, Mahagun Moderne, Sector-78, Noida being residential premise of Shri Sujeet Kumar Singh, owner of M/s Bharat Transport Company Pvt. Ltd.
<b>11</b>	Panchnama dated 14.06.2021 drawn at M/s Paras Transport Co., Shop No 2B, Ground Floor, Anant Best Home 4, Sarfabad, Sector-72, Noida, U.P., 201301.
<b>12</b>	Panchnama dated 14.06.2021 drawn at M/s Raj Kumar Transports, Property No. 461, G-Block, 40 Feet Road, Near Shubham Garden, Molar Band Extension, Badarpur, Delhi, 110044.
<b>13</b>	Panchnama dated 15.06.2021 drawn at M/s Pitambara Freight Carriers, Old Sodi Filing Station, Maharaj Pura, Gwalior, M.P.
<b>14</b>	Panchnama dated 15.06.2021 drawn at M/s Sahara Transport Co. D-59, Sector-07, Noida.
<b>15</b>	File @Sl.No. 17 of the INS-02 of the Panchnama dated 25.06.2021 dated 15.06.2021 drawn at residential premise of Shri Sujeet Kumar Singh, owner of M/s BTCPL.
<b>16</b>	Statement dated 25.06.2021 of Shri Sujeet Kumar Singh, owner of M/s BTCPL.
<b>17</b>	Panchnama/Visit Report of M/s Globe Enterprises.
<b>18</b>	<b>A.</b> Panchnama/Visit Report of M/s BPSR Industries Pvt. Ltd. <b>B.</b> Summons issued to M/s BPSR Industries Pvt. Ltd.
<b>19</b>	<b>A.</b> Panchnama/Visit Report of M/s Catania Enterprises Pvt. Ltd. <b>B.</b> Summons issued to M/s Catania Enterprises Pvt. Ltd.
<b>20</b>	<b>A.</b> Panchnama/Visit Report of M/s Gwalior Enterprises Pvt. Ltd. <b>B.</b> Summons issued to M/s Gwalior Enterprises Pvt. Ltd.
<b>21</b>	<b>A.</b> Panchnama/Visit Report of M/s Ghaziabad Enterprises Pvt. Ltd. <b>B.</b> Summons issued to M/s Ghaziabad Enterprises Pvt. Ltd.
<b>22</b>	<b>A.</b> Panchnama/Visit Report of M/s Mantova Enterprises Pvt. Ltd. <b>B.</b> Summons issued to M/s Mantova Enterprises Pvt. Ltd.
<b>23</b>	<b>A.</b> Panchnama/Visit Report of M/s Global Trading Co <b>B.</b> Summons issued to M/s Global Trading Co
<b>24</b>	Panchnama/Visit Report of M/s Proview Traders
<b>25</b>	Panchnama/Visit Report of M/s P B Associates
<b>26</b>	<b>A.</b> Panchnama/Visit Report of M/s Gravity Enterprises <b>B.</b> Summons issued to M/s Gravity Enterprises



<b>27</b>	<b>A.</b> Panchnama/Visit Report of M/s Nirbhay Trading Co. <b>B.</b> Summons issued to M/s Nirbhay Trading Co.
<b>28</b>	<b>A.</b> Panchnama/Visit Report of M/s Genius Enterprises <b>B.</b> Summons issued to M/s Genius Enterprises
<b>29</b>	<b>A.</b> Panchnama/Visit Report of M/s Arya Trading <b>B.</b> Summons issued to M/s Arya Trading
<b>30</b>	<b>A.</b> Panchnama/Visit Report of M/s Sanjay Trading Co <b>B.</b> Summons issued to M/s Sanjay Trading Co
<b>31</b>	<b>A.</b> Panchnama/Visit Report of M/s M.R. Enterprises <b>B.</b> Summons issued to M/s M.R. Enterprises
<b>32</b>	<b>A.</b> Panchnama/Visit Report of M/s Gupta Enterprises <b>B.</b> Summons issued to M/s Gupta Enterprises
<b>33</b>	<b>A.</b> Panchnama/Visit Report of M/s Nafeesh Trading Co. <b>B.</b> Summons issued to M/s Nafeesh Trading Co.
<b>34</b>	Panchnama/Visit Report of M/s Sun Trading Company
<b>35</b>	<b>A.</b> Panchnama/Visit Report of M/s Ridhi Traders <b>B.</b> Summons issued to M/s Ridhi Traders
<b>36</b>	<b>A.</b> Panchnama/Visit Report of M/s Unique Traders <b>B.</b> Summons issued to M/s Unique Traders
<b>37</b>	<b>A.</b> Panchnama/Visit Report of M/s Mayo Enterprises <b>B.</b> Summons issued to M/s Mayo Enterprises
<b>38</b>	<b>A.</b> Panchnama/Visit Report of M/s P.C. Supplier Co. <b>B.</b> Summons issued to M/s P.C. Supplier Co.
<b>39</b>	<b>A.</b> Panchnama/Visit Report of M/s D K Trading Company <b>B.</b> Summons issued to M/s D K Trading Company
<b>40</b>	<b>A.</b> Panchnama/Visit Report of M/s Rai Enterprises <b>B.</b> Summons issued to M/s Rai Enterprises
<b>41</b>	Panchnama/Visit Report of M/s R.N Trading Co
<b>42</b>	<b>A.</b> Panchnama/Visit Report of M/s Om Trading Company <b>B.</b> Summons issued to M/s Om Trading Company
<b>43</b>	<b>A.</b> Panchnama/Visit Report of M/s Singhania Enterprises <b>B.</b> Summons issued to M/s Singhania Enterprises
<b>44</b>	<b>A.</b> Panchnama/Visit Report of M/s Avtar Trading Company <b>B.</b> Summons issued to M/s Avtar Trading Company
<b>45</b>	Panchnama/Visit Report of M/s Pal Trading Co.
<b>46</b>	<b>A.</b> Panchnama/Visit Report of M/s Aripa Trading Co. <b>B.</b> Summons issued to M/s Aripa Trading Co.
<b>47</b>	<b>A.</b> Panchnama/Visit Report of M/s Adheera Traders <b>B.</b> Summons issued to M/s Adheera Traders
<b>48</b>	<b>A.</b> Panchnama/Visit Report of M/s Alston Traders <b>B.</b> Summons issued to M/s Alston Traders
<b>49</b>	<b>A.</b> Panchnama/Visit Report of M/s Harish Traders <b>B.</b> Summons issued to M/s Harish Traders
<b>50</b>	<b>A.</b> Panchnama/Visit Report of M/s Vicky Trading Co <b>B.</b> Summons issued to M/s Vicky Trading Co
<b>51</b>	<b>A.</b> Panchnama/Visit Report of M/s Maurya Enterprises <b>B.</b> Summons issued to M/s Maurya Enterprises
<b>52</b>	<b>A.</b> Panchnama/Visit Report of M/s Ram Enterprises <b>B.</b> Summons issued to M/s Ram Enterprises
<b>53</b>	<b>A.</b> Panchnama/Visit Report of M/s Gyan Traders <b>B.</b> Summons issued to M/s Gyan Traders
<b>54</b>	<b>A.</b> Panchnama/Visit Report of M/s Golf Traders <b>B.</b> Summons issued to M/s Golf Traders



<b>55</b>	<b>A. Panchnama/Visit Report of M/s MK Enterprises</b> <b>B. Summons issued to M/s MK Enterprises</b>
<b>56</b>	<b>A. Panchnama/Visit Report of M/s Kumar Enterprises</b> <b>B. Summons issued to M/s Kumar Enterprises</b>
<b>57</b>	<b>A. Panchnama/Visit Report of M/s Mau Traders</b> <b>B. Summons issued to M/s Mau Traders</b>
<b>58</b>	<b>A. Panchnama/Visit Report of M/s A S Sales</b> <b>B. Summons issued to M/s A S Sales</b>
<b>59</b>	<b>A. Panchnama/Visit Report of M/s Iconic International</b> <b>B. Summons issued to M/s Iconic International</b>
<b>60</b>	<b>Panchnama/Visit Report of M/s S.S. Trading Co.</b>
<b>61</b>	<b>A. Panchnama/Visit Report of M/s Suraj Enterprises</b> <b>B. Summons issued to M/s Suraj Enterprises</b>
<b>62</b>	<b>A. Panchnama/Visit Report of M/s G.S. Trading</b> <b>B. Summons issued to M/s G.S. Trading</b>
<b>63</b>	<b>Panchnama/Visit Report of M/s Basic Traders Rajasthan</b>
<b>64</b>	<b>Panchnama/Visit Report of M/s Zodiac Traders</b>
<b>65</b>	<b>Panchnama/Visit Report of M/s Imra Sales Rajasthan</b>
<b>66</b>	<b>A. Panchnama/Visit Report of M/s BPSR Industries Pvt. Ltd.</b> <b>B. Summons issued to M/s BPSR Industries Pvt. Ltd.</b>
<b>67</b>	<b>A. Panchnama/Visit Report of M/s Gwalior Enterprises Pvt. Ltd.</b> <b>B. Summons issued to M/s Gwalior Enterprises Pvt. Ltd.</b>
<b>68</b>	<b>A. SCN &amp; Order for Cancellation of GSTIN of M/s Ghaziabad Enterprises Pvt. Ltd.</b> <b>B. Summons issued to M/s Ghaziabad Enterprises Pvt. Ltd.</b>
<b>69</b>	<b>A. Panchnama/Visit Report of M/s Mantova Enterprises Pvt. Ltd.</b> <b>B. Summons issued to M/s Mantova Enterprises Pvt. Ltd.</b>
<b>70</b>	<b>A. Panchnama/Visit Report of M/s M K Trading Co.</b> <b>B. Summons issued to M/s M K Trading Co.</b>
<b>71</b>	<b>A. Panchnama/Visit Report of M/s M.K. Trading Co.</b> <b>B. Summons issued to M/s M.K. Trading Co.</b>
<b>72</b>	<b>A. Panchnama/Visit Report of M/s Tripathi Enterprises</b> <b>B. Summons issued to M/s Tripathi Enterprises</b>
<b>73</b>	<b>A. Panchnama/Visit Report of M/s S K Trading Company</b> <b>B. Summons issued to M/s S K Trading Company</b>
<b>74</b>	<b>A. Panchnama/Visit Report of M/s Rajeev Trading Co.</b> <b>B. Summons issued to M/s Rajeev Trading Co.</b>
<b>75</b>	<b>A. Panchnama/Visit Report of M/s Avtar Trading Co.</b> <b>B. Summons issued to M/s Avtar Trading Co.</b>
<b>76</b>	<b>A. Panchnama/Visit Report of M/s S.A. Enterprises</b> <b>B. Summons issued to M/s S.A. Enterprises</b>
<b>77</b>	<b>A. Panchnama/Visit Report of M/s Govind Enterprises</b> <b>B. Summons issued to M/s Govind Enterprises</b>
<b>78</b>	<b>A. Panchnama/Visit Report of M/s K.M. Trading Co.</b> <b>B. Summons issued to M/s K.M. Trading Co.</b>
<b>79</b>	<b>A. Panchnama/Visit Report of M/s G.S. Trading Co.</b> <b>B. Summons issued to M/s G.S. Trading Co.</b>
<b>80</b>	<b>A. Panchnama/Visit Report of M/s P.C. Supplier Co.</b> <b>B. Summons issued to M/s P.C. Supplier Co.</b>
<b>81</b>	<b>A. Panchnama/Visit Report of M/s Surya Trading Company</b> <b>B. Summons issued to M/s Surya Trading Company</b>
<b>82</b>	<b>A. Panchnama/Visit Report of M/s R S Enterprises</b> <b>B. Summons issued to M/s R S Enterprises</b>
<b>83</b>	<b>A. Panchnama/Visit Report of M/s Nisha Sales</b>





	<b>B. Summons issued to M/s Nisha Sales</b>
<b>84</b>	<b>A. Panchnama/Visit Report of M/s Manish Enterprises</b> <b>B. Summons issued to M/s Manish Enterprises</b>
<b>85</b>	Panchnama/Visit Report of M/s Mantova Enterprises Pvt. Ltd.
<b>86</b>	Panchnama/Visit Report of M/s Manchester Enterprises Pvt. Ltd.
<b>87</b>	SCN & Order of Cancellation of M/s Mas Sales Corporation
<b>88</b>	SCN & Order of Cancellation of M/s Impex Global
<b>89</b>	<b>A. Panchnama/Visit Report of M/s Bhagyashree Sales</b> <b>B. Summons issued to M/s Bhagyashree Sales</b>
<b>90</b>	<b>A. Panchnama/Visit Report of M/s Raipur Sales</b> <b>B. Summons issued to M/s Raipur Sales</b>
<b>91</b>	<b>A. Panchnama/Visit Report of M/s Astha Traders</b> <b>B. Summons issued to M/s Astha Traders</b>
<b>92</b>	<b>A. Panchnama/Visit Report of M/s R.B. Enterprises</b> <b>B. Summons issued to M/s R.B. Enterprises</b>
<b>93</b>	SCN & Order for Cancellation of GSTIN of M/s Asha Industries
<b>94</b>	<b>A. Order of M/s Simran Trading</b> <b>B. Summons issued to M/s Simran Trading</b>
<b>95</b>	SCN & Order for cancellation of GSTIN of M/s Gaurav Corporation
<b>96</b>	Summons issued to M/s Ashta Traders
<b>97</b>	<b>A. SCN &amp; Order for Cancellation of GSTIN of M/s J M D Trading Co</b> <b>B. Summons issued to M/s J M D Trading Co</b>
<b>98</b>	<b>A. Order for Cancellation of GSTIN of M/s P S Corporation</b> <b>B. Summons issued to M/s P S Corporation</b>
<b>99</b>	<b>A. Order of Cancellation of GSTIN of M/s Alfa Enterprises</b> <b>B. Summons issued to M/s Alfa Enterprises</b>
<b>100</b>	<b>A. Screenshot of Cancellation of GSTIN of M/s S M Traders</b> <b>B. Summons issued to M/s S M Traders</b>
<b>101</b>	<b>A. SCN &amp; Order for Cancellation of GSTIN of M/s Elegant Traders</b> <b>B. Summons issued to M/s Elegant Traders</b>
<b>102</b>	SCN issued to M/s Impact Traders
<b>103</b>	SCN issued to M/s Multilayer Traders
<b>104</b>	<b>A. Screenshot of Cancellation of GSTIN of M/s A M Traders</b> <b>B. Summons issued to M/s A M Traders</b>
<b>105</b>	SCN & Order for cancellation of GSTIN of M/s Crystal Traders
<b>106</b>	Summons issued to M/s MAZ Traders
<b>107</b>	Summons issued to M/s Osis International
<b>108</b>	<b>A. Panchnama/Visit Report of M/s Jai Bhawani Traders</b> <b>B. Summons issued to M/s Jai Bhawani Traders</b>
<b>109</b>	Summons issued to M/s United International
<b>110</b>	Summons issued to M/s Ganpati Enterprises
<b>111</b>	<b>A. Panchnama/Visit Report of M/s Shri Mahaveer Ji Sales Corporation</b> <b>B. Summons issued to M/s Shri Mahaveer Ji Sales Corporation</b>
<b>112</b>	<b>A. Panchnama/Visit Report of M/s Urban Trade Industries</b> <b>B. Summons issued to M/s Urban Trade Industries</b>
<b>113</b>	<b>A. Panchnama/Visit Report of M/s Elfed Industries</b> <b>B. Summons issued to M/s Elfed Industries</b>
<b>114</b>	SCN & Order for Cancellation of GSTIN M/s Life Wellness
<b>115</b>	<b>A. Panchnama/Visit Report of M/s Arranger Tradelinks (India) Pvt. Ltd.</b> <b>B. Summons issued to M/s Arranger Tradelinks (India) Pvt. Ltd.</b>
<b>116</b>	<b>A. Panchnama/Visit Report of M/s Avi Foil Traders</b> <b>B. Summons issued to M/s Avi Foil Traders</b>
<b>117</b>	<b>A. Panchnama/Visit Report of M/s Swastik Enterprises</b>





	<b>B. Summons issued to M/s Swastik Enterprises</b>
<b>118</b>	<b>A. Panchnama/Visit Report of M/s Radical Corporation</b> <b>B. Summons issued to M/s Radical Corporation</b>
<b>119</b>	<b>A. Panchnama/Visit Report of M/s Surya Enterprises</b> <b>B. Summons issued to M/s Surya Enterprises</b>
<b>120</b>	<b>A. Panchnama/Visit Report of M/s S.G. Enterprises</b> <b>B. Summons issued to M/s S.G. Enterprises</b>
<b>121</b>	<b>A. Panchnama/Visit Report of M/s Mahalaxmi Enterprises</b> <b>B. Summons issued to M/s Mahalaxmi Enterprises</b>
<b>122</b>	<b>A. Panchnama/Visit Report of M/s Aavesh Enterprises</b> <b>B. Summons issued to M/s Aavesh Enterprises</b>
<b>123</b>	<b>A. Panchnama/Visit Report of M/s Blue Star</b> <b>B. Summons issued to M/s Blue Star</b>
<b>124</b>	<b>A. Panchnama/Visit Report of M/s Aggarwal Traders</b> <b>B. Summons issued to M/s Aggarwal Traders</b>
<b>125</b>	<b>A. SCN &amp; Order for cancellation of GSTIN of S S Traders</b> <b>B. Summons issued to M/s S S Traders</b>
<b>126</b>	<b>A. Panchnama/Visit Report of M/s Yadav Enterprises</b> <b>B. Summons issued to M/s Yadav Enterprises</b>
<b>127</b>	<b>A. Panchnama/Visit Report of M/s Mehul Enterprises</b> <b>B. Summons issued to M/s Mehul Enterprises</b>
<b>128</b>	<b>A. Panchnama/Visit Report of M/s S. V. Enterprises</b> <b>B. Summons issued to M/s S. V. Enterprises</b>
<b>129</b>	<b>A. Panchnama/Visit Report of M/s Kumar Enterprises</b> <b>B. Summons issued to M/s Kumar Enterprises</b>
<b>130</b>	<b>A. Panchnama/Visit Report of M/s Jajoria Enterprise</b> <b>B. Summons issued to M/s Jajoria Enterprise</b>
<b>131</b>	<b>A. Panchnama/Visit Report of M/s P.R. Traders</b> <b>B. Summons issued to M/s P.R. Traders</b>
<b>132</b>	<b>A. Panchnama/Visit Report of M/s Galaxy Impex</b> <b>B. Summons issued to M/s Galaxy Impex</b>
<b>133</b>	<b>A. Panchnama/Visit Report of M/s Sunil S Traders</b> <b>B. Summons issued to M/s Sunil S Traders</b>
<b>134</b>	<b>A. Panchnama/Visit Report of M/s Image India</b> <b>B. Summons issued to M/s Image India</b>
<b>135</b>	<b>A. SCN of Cancellation of Sky International</b> <b>B. Summons issued to M/s Sky International</b>
<b>136</b>	<b>A. Panchnama/Visit Report of M/s Tyagi Traders</b> <b>B. Summons issued to M/s Tyagi Traders</b>
<b>137</b>	<b>A. Panchnama/Visit Report of M/s ST Traders</b> <b>B. Summons issued to M/s ST Traders</b>
<b>138</b>	<b>A. Panchnama/Visit Report of M/s Das Enterprises</b> <b>B. Summons issued to M/s Das Enterprises</b>
<b>139</b>	<b>A. Panchnama/Visit Report of M/s Vishal Enterprises</b> <b>B. Summons issued to M/s Vishal Enterprises</b>
<b>140</b>	<b>A. Panchnama/Visit Report of M/s Ajay Trading Co</b> <b>B. Summons issued to M/s Ajay Trading Co</b>
<b>141</b>	<b>A. Panchnama/Visit Report of M/s Renu Enterprises</b> <b>B. Summons issued to M/s Renu Enterprises</b>
<b>142</b>	<b>A. Panchnama/Visit Report of M/s Ragni Enterprises</b> <b>B. Summons issued to M/s Ragni Enterprises</b>
<b>143</b>	<b>A. Panchnama/Visit Report of M/s Kapur Enterprises</b> <b>B. Summons issued to M/s Kapur Enterprises</b>



<b>144</b>	<b>A.</b> Panchnama/Visit Report of M/s Esprit Enterprises <b>B.</b> Summons issued to M/s Esprit Enterprises
<b>145</b>	<b>A.</b> Panchnama/Visit Report of M/s Acrosys Tech <b>B.</b> Summons issued to M/s Acrosys Tech
<b>146</b>	<b>A.</b> Panchnama/Visit Report of M/s Virgo Enterprises <b>B.</b> Summons issued to M/s Virgo Enterprises
<b>147</b>	<b>A.</b> Panchnama/Visit Report of M/s Azad Trading <b>B.</b> Summons issued to M/s Azad Trading
<b>148</b>	<b>A.</b> Panchnama/Visit Report of M/s Hari Sales Corporation <b>B.</b> Summons issued to M/s Hari Sales Corporation
<b>149</b>	<b>A.</b> Panchnama/Visit Report of M/s Winjet Industries <b>B.</b> Summons issued to M/s Winjet Industries
<b>150</b>	<b>A.</b> Panchnama/Visit Report of M/s Subrat Trading Company <b>B.</b> Summons issued to M/s Subrat Trading Company
<b>151</b>	<b>A.</b> Panchnama/Visit Report of M/s Tiwari Trading Company <b>B.</b> Summons issued to M/s Tiwari Trading Company
<b>152</b>	<b>A.</b> Panchnama/Visit Report of M/s Ganpati Enterprises <b>B.</b> Summons issued to M/s Ganpati Enterprises
<b>153</b>	<b>A.</b> Panchnama/Visit Report of M/s Vikas Trading Company <b>B.</b> Summons issued to M/s Vikas Trading Company
<b>154</b>	<b>A.</b> Panchnama/Visit Report of M/s Raghav Traders <b>B.</b> Summons issued to M/s Raghav Traders
<b>155</b>	<b>A.</b> Panchnama/Visit Report of M/s Barfani Traders <b>B.</b> Summons issued to M/s Barfani Traders
<b>156</b>	<b>A.</b> Panchnama/Visit Report of M/s Mahalaxmi Fabrics <b>B.</b> Summons issued to M/s Mahalaxmi Fabrics
<b>157</b>	<b>A.</b> Panchnama/Visit Report of M/s Rajesh Packaging Materials <b>B.</b> Summons issued to M/s Rajesh Packaging Materials
<b>158</b>	<b>A.</b> Panchnama/Visit Report of M/s Choudhari Traders <b>B.</b> Summons issued to M/s Choudhari Traders
<b>159</b>	<b>A.</b> Panchnama/Visit Report of M/s Pitambar Packaging <b>B.</b> Summons issued to M/s Pitambar Packaging
<b>160</b>	<b>A.</b> Panchnama/Visit Report of M/s Pramod Traders <b>B.</b> Summons issued to M/s Pramod Traders
<b>161</b>	<b>A.</b> Panchnama/Visit Report of M/s Maruti Trading Company <b>B.</b> Summons issued to M/s Maruti Trading Company
<b>162</b>	<b>A.</b> Panchnama/Visit Report of M/s Unique Traders <b>B.</b> Summons issued to M/s Unique Traders
<b>163</b>	<b>A.</b> Panchnama/Visit Report of M/s Swastik Enterprises <b>B.</b> Summons issued to M/s Swastik Enterprises
<b>164</b>	SCN issued for Cancellation of GSTIN
<b>165</b>	<b>A.</b> Panchnama/Visit Report of M/s Sameer Trading Company <b>B.</b> Summons issued to M/s Sameer Trading Company
<b>166</b>	<b>A.</b> Panchnama/Visit Report of M/s H K Enterprises <b>B.</b> Summons issued to M/s H K Enterprises
<b>167</b>	<b>A.</b> Panchnama/Visit Report of M/s Shayam Impex <b>B.</b> Summons issued to M/s Shayam Impex
<b>168</b>	<b>A.</b> Panchnama/Visit Report of M/s Jai Bhawani Traders <b>B.</b> Summons issued to M/s Jai Bhawani Traders
<b>169</b>	<b>A.</b> SCN for Cancellation of GSTIN of Mehul Enterprises <b>B.</b> Summons issued to M/s Mehul Enterprises
<b>170</b>	<b>A.</b> Panchnama/Visit Report of M/s Niraj Enterprises <b>B.</b> Summons issued to M/s Niraj Enterprises



<b>171</b>	<b>A.</b> Panchnama/Visit Report of M/s Durga Enterprises <b>B.</b> Summons issued to M/s Durga Enterprises
<b>172</b>	<b>A.</b> Panchnama/Visit Report of M/s Satyanarayan Traders <b>B.</b> Summons issued to M/s Satyanarayan Traders
<b>173</b>	<b>A.</b> Panchnama/Visit Report of M/s Gokul Enterprises <b>B.</b> Summons issued to M/s Gokul Enterprises
<b>174</b>	<b>A.</b> Panchnama/Visit Report of M/s Ganapati Enterprises <b>B.</b> Summons issued to M/s Ganapati Enterprises
<b>175</b>	<b>A.</b> Panchnama/Visit Report of M/s Kavita Industries <b>B.</b> Summons issued to M/s Kavita Industries
<b>176</b>	<b>A.</b> Panchnama/Visit Report of M/s A M Enterprises <b>B.</b> Summons issued to M/s A M Enterprises
<b>177</b>	<b>A.</b> Panchnama/Visit Report of M/s Gupta Traders <b>B.</b> Summons issued to M/s Gupta Traders
<b>178</b>	<b>A.</b> SCN & Order for Cancellation of GSTIN of Dinesh Enterprises <b>B.</b> Summons issued to M/s Dinesh Enterprises
<b>179</b>	<b>A.</b> Panchnama/Visit Report of M/s Mahaveer Industries <b>B.</b> Summons issued to M/s Mahaveer Industries
<b>180</b>	<b>A.</b> Panchnama/Visit Report of M/s Sitakant Trading Co. <b>B.</b> Summons issued to M/s Sitakant Trading Co.
<b>181</b>	<b>A.</b> Panchnama/Visit Report of M/s Gita Enterprises <b>B.</b> Summons issued to M/s Gita Enterprises
<b>182</b>	<b>A.</b> Panchnama/Visit Report of M/s Gupta Enterprises <b>B.</b> Summons issued to M/s Gupta Enterprises
<b>183</b>	<b>A.</b> Panchnama/Visit Report of M/s Gupta Enterprises <b>B.</b> Summons issued to M/s Gupta Enterprises
<b>184</b>	<b>A.</b> Panchnama/Visit Report of M/s Subham Wapers <b>B.</b> Summons issued to M/s Subham Wapers
<b>185</b>	<b>A.</b> Panchnama/Visit Report of M/s Kumar Enterprises <b>B.</b> Summons issued to M/s Kumar Enterprises
<b>186</b>	<b>A.</b> Panchnama/Visit Report of M/s Universal Traders <b>B.</b> Summons issued to M/s Universal Traders
<b>187</b>	<b>A.</b> Panchnama/Visit Report of M/s Jagdamba Enterprises <b>B.</b> Summons issued to M/s Jagdamba Enterprises
<b>188</b>	<b>A.</b> Panchnama/Visit Report of M/s Singh Enterprises <b>B.</b> Summons issued to M/s Singh Enterprises
<b>189</b>	<b>A.</b> Panchnama/Visit Report of M/s Rajkishore Trading <b>B.</b> Summons issued to M/s Rajkishore Trading
<b>190</b>	<b>A.</b> Panchnama/Visit Report of M/s Sharma Enterprises <b>B.</b> Summons issued to M/s Sharma Enterprises
<b>191</b>	<b>A.</b> Panchnama/Visit Report of M/s Pradhan Trading Co <b>B.</b> Summons issued to M/s Pradhan Trading Co
<b>192</b>	<b>A.</b> Panchnama/Visit Report of M/s BSA Industries <b>B.</b> Summons issued to M/s BSA Industries
<b>193</b>	<b>A.</b> Panchnama/Visit Report of M/s Shiv Shakti Enterprises <b>B.</b> Summons issued to M/s Shiv Shakti Enterprises
<b>194</b>	<b>A.</b> Panchnama/Visit Report of M/s Rajasthan Udyog <b>B.</b> Summons issued to M/s Rajasthan Udyog
<b>195</b>	<b>A.</b> Panchnama/Visit Report of M/s JK Trading Co. <b>B.</b> Summons issued to M/s JK Trading Co.
<b>196</b>	Panchnama/Visit Report of M/s Jyoti Traders
<b>197</b>	Panchnama/Visit Report of M/s Soham Marketing
<b>198</b>	<b>A.</b> Panchnama/Visit Report of M/s Concept



	<b>B. Summons issued to M/s Concept</b>
<b>199</b>	<b>A. Panchnama/Visit Report of M/s Starnx Enterprises</b> <b>B. Summons issued to M/s Starnx Enterprises</b>
<b>200</b>	<b>A. Panchnama/Visit Report of M/s Surya Enterprises</b> <b>B. Summons issued to M/s Surya Enterprises</b>
<b>201</b>	<b>A. SCN for Cancellation of GSTIN of M/s Shree Jee Traders</b> <b>B. Summons issued to M/s Shree Jee Traders</b>
<b>202</b>	<b>A. Panchnama/Visit Report of M/s KC Laminates</b> <b>B. Summons issued to M/s KC Laminates</b>
<b>203</b>	<b>A. SCN &amp; Order for Cancellation of GSTIN of M/s Mahadev Enterprises</b> <b>B. Summons issued to M/s Mahadev Enterprises</b>
<b>204</b>	<b>A. Panchnama/Visit Report of M/s Pandit Traders</b> <b>B. Summons issued to M/s Pandit Traders</b>
<b>205</b>	<b>A. Panchnama/Visit Report of M/s Pandit Traders</b> <b>B. Summons issued to M/s Pandit Traders</b>
<b>206</b>	<b>A. Panchnama/Visit Report of M/s Shine International</b> <b>B. Summons issued to M/s Shine International</b>
<b>207</b>	<b>A. Panchnama/Visit Report of M/s Ashoka Industry</b> <b>B. Summons issued to M/s Ashoka Industry</b>
<b>208</b>	<b>A. Panchnama/Visit Report of M/s Vishnu Traders</b> <b>B. Summons issued to M/s Vishnu Traders</b>
<b>209</b>	<b>A. Panchnama/Visit Report of M/s J P Enterprises</b> <b>B. Summons issued to M/s J P Enterprises</b>
<b>210</b>	<b>A. SCN &amp; Order for Cancellation of GSTIN of Lalit Enterprises</b> <b>B. Summons issued to M/s Lalit Enterprises</b>
<b>211</b>	<b>A. Panchnama/Visit Report of M/s Singh International</b> <b>B. Summons issued to M/s Singh International</b>
<b>212</b>	<b>A. Panchnama/Visit Report of M/s Krishna Traders</b> <b>B. Summons issued to M/s Krishna Traders</b>
<b>213</b>	<b>A. Panchnama/Visit Report of M/s Kailash Enterprises</b> <b>B. Summons issued to M/s Kailash Enterprises</b>
<b>214</b>	<b>A. Panchnama/Visit Report of M/s Seaborne Creations</b> <b>B. Summons issued to M/s Seaborne Creations</b>
<b>215</b>	<b>A. Panchnama/Visit Report of M/s Shiv International</b> <b>B. Summons issued to M/s Shiv International</b>
<b>216</b>	<b>A. Panchnama/Visit Report of M/s Prasad Enterprises</b> <b>B. Summons issued to M/s Prasad Enterprises</b>
<b>217</b>	<b>A. Panchnama/Visit Report of M/s Shree Shyam Trading Company</b> <b>B. Summons issued to M/s Shree Shyam Trading Company</b>
<b>218</b>	<b>A. SCN &amp; Order of Cancellation of Shree Ji Enterprises</b> <b>B. Summons issued to M/s Shree Ji Enterprises</b>
<b>219</b>	<b>A. Panchnama/Visit Report of M/s Gee Key Sales</b> <b>B. Summons issued to M/s Gee Key Sales</b>
<b>220</b>	<b>A. Panchnama/Visit Report of M/s Rudra Enterprises</b> <b>B. Summons issued to M/s Rudra Enterprises</b>
<b>221</b>	<b>A. Panchnama/Visit Report of M/s Ravi Kumar Laminates</b> <b>B. Summons issued to M/s Ravi Kumar Laminates</b>
<b>222</b>	<b>A. Panchnama/Visit Report of M/s Empire Traders</b> <b>B. Summons issued to M/s Empire Traders</b>
<b>223</b>	<b>A. Panchnama/Visit Report of M/s Vikas Traders</b> <b>B. Summons issued to M/s Vikas Traders</b>
<b>224</b>	<b>A. Panchnama/Visit Report of M/s K.N. Traders</b> <b>B. Summons issued to M/s K.N. Traders</b>



<b>225</b>	<b>A.</b> Panchnama/Visit Report of M/s Shiv Sales <b>B.</b> Summons issued to M/s Shiv Sales
<b>226</b>	<b>A.</b> Panchnama/Visit Report of M/s Phonix Traders <b>B.</b> Summons issued to M/s Phonix Traders
<b>227</b>	<b>A.</b> Panchnama/Visit Report of M/s Jay Trading Co. <b>B.</b> Summons issued to M/s Jay Trading Co.
<b>228</b>	<b>A.</b> SCN & Order for Cancellation of GSTIN of Satyam Enterprises <b>B.</b> Summons issued to M/s Satyam Enterprises
<b>229</b>	<b>A.</b> SCN & Order for Cancellation of GSTIN of Singh Enterprises <b>B.</b> Summons issued to M/s Singh Enterprises
<b>230</b>	<b>A.</b> SCN & Order for Cancellation of GSTIN Micro Traders <b>B.</b> Summons issued to M/s Micro Traders
<b>231</b>	<b>A.</b> Panchnama/Visit Report of M/s Kumar Trading Company <b>B.</b> Summons issued to M/s Kumar Trading Company
<b>232</b>	Panchnama/Visit Report of M/s Shivanju Traders
<b>233</b>	<b>A.</b> Panchnama/Visit Report of M/s Singh Traders <b>B.</b> Summons issued to M/s Singh Traders
<b>234</b>	<b>A.</b> Panchnama/Visit Report of M/s Salasar Enterprises <b>B.</b> Summons issued to M/s Salasar Enterprises
<b>235</b>	<b>A.</b> Panchnama/Visit Report of M/s Nitin Trading House <b>B.</b> Summons issued to M/s Nitin Trading House
<b>236</b>	<b>A.</b> Panchnama/Visit Report of M/s Gupta Enterprises <b>B.</b> Summons issued to M/s Gupta Enterprises
<b>237</b>	<b>A.</b> Panchnama/Visit Report of M/s Saraswati Enterprises <b>B.</b> Summons issued to M/s Saraswati Enterprises
<b>238</b>	<b>A.</b> Panchnama/Visit Report of M/s Ravi Kumar Suppliers <b>B.</b> Summons issued to M/s Ravi Kumar Suppliers
<b>239</b>	<b>A.</b> Panchnama/Visit Report of M/s Chauhan Traders <b>B.</b> Summons issued to M/s Chauhan Traders
<b>240</b>	<b>A.</b> Panchnama/Visit Report of M/s Nayak Trading Company <b>B.</b> Summons issued to M/s Nayak Trading Company
<b>241</b>	<b>A.</b> Panchnama/Visit Report of M/s Shiva Enterprises <b>B.</b> Summons issued to M/s Shiva Enterprises
<b>242</b>	<b>A.</b> Panchnama/Visit Report of M/s K C Laminates <b>B.</b> Summons issued to M/s K C Laminates
<b>243</b>	<b>A.</b> SCN dated 10.07.2020 issued to M/s Chandan Trading Company <b>B.</b> Summons issued to M/s Chandan Trading Company
<b>244</b>	<b>A.</b> Panchnama/Visit Report of M/s Rabindra Laminates <b>B.</b> Summons issued to M/s Rabindra Laminates
<b>245</b>	<b>A.</b> Panchnama/Visit Report of M/s Manoj Laminates Sales <b>B.</b> Summons issued to M/s Manoj Laminates Sales
<b>246</b>	<b>A.</b> Panchnama/Visit Report of M/s Vijay Sales <b>B.</b> Summons issued to M/s Vijay Sales
<b>247</b>	<b>A.</b> Panchnama/Visit Report of M/s Lavanya Trading Co. <b>B.</b> Summons issued to M/s Lavanya Trading Co.
<b>248</b>	<b>A.</b> Panchnama/Visit Report of M/s S.V. Traders <b>B.</b> Summons issued to M/s S.V. Traders
<b>249</b>	<b>A.</b> Panchnama/Visit Report of M/s Unique Services <b>B.</b> Summons issued to M/s Unique Services
<b>250</b>	<b>A.</b> Panchnama/Visit Report of M/s Anurag Sales <b>B.</b> Summons issued to M/s Anurag Sales
<b>251</b>	<b>A.</b> Panchnama/Visit Report of M/s Tushar Laminates Sales <b>B.</b> Summons issued to M/s Tushar Laminates Sales





<b>252</b>	<b>A.</b> Panchnama/Visit Report of M/s Vikram Sales <b>B.</b> Summons issued to M/s Vikram Sales
<b>253</b>	<b>A.</b> Panchnama/Visit Report of M/s Singha Enterprises <b>B.</b> Summons issued to M/s Singha Enterprises
<b>254</b>	<b>A.</b> Panchnama/Visit Report of M/s Ripu Trading Company <b>B.</b> Summons issued to M/s Ripu Trading Company
<b>255</b>	<b>A.</b> Panchnama/Visit Report of M/s Dev Warapers <b>B.</b> Summons issued to M/s Dev Warapers
<b>256</b>	<b>A.</b> SCN & Order for Cancellation of GSTIN of Naresh Sales <b>B.</b> Summons issued to M/s Naresh Sales
<b>257</b>	<b>A.</b> Panchnama/Visit Report of M/s Kritika Trading Co. <b>B.</b> Summons issued to M/s Kritika Trading Co.
<b>258</b>	<b>A.</b> Panchnama/Visit Report of M/s Sagar Trading Company <b>B.</b> Summons issued to M/s Sagar Trading Company
<b>259</b>	<b>A.</b> SCN issued to M/s Prashant Trading Company <b>B.</b> Summons issued to M/s Prashant Trading Company
<b>260</b>	<b>A.</b> Panchnama/Visit Report of M/s Prashanta Laminates <b>B.</b> Summons issued to M/s Prashanta Laminates
<b>261</b>	<b>A.</b> Panchnama/Visit Report of M/s Tanya Trading Company <b>B.</b> Summons issued to M/s Tanya Trading Company
<b>262</b>	<b>A.</b> Panchnama/Visit Report of M/s Shivam Enterprises <b>B.</b> Summons issued to M/s Shivam Enterprises
<b>263</b>	<b>A.</b> Panchnama/Visit Report of M/s Navnirman Traders <b>B.</b> Summons issued to M/s Navnirman Traders
<b>264</b>	<b>A.</b> Panchnama/Visit Report of M/s Rohit Enterprises <b>B.</b> Summons issued to M/s Rohit Enterprises
<b>265</b>	<b>A.</b> Panchnama/Visit Report of M/s Shravan Packesing <b>B.</b> Summons issued to M/s Shravan Packesing
<b>266</b>	Panchnama/Visit Report of M/s Kamakhya Trading Co
<b>267</b>	Panchnama/Visit Report of M/s Khalid Traders
<b>268</b>	<b>A.</b> Panchnama/Visit Report of M/s Choudhary Sales <b>B.</b> Summons issued to M/s Choudhary Sales
<b>269</b>	<b>A.</b> Panchnama/Visit Report of M/s Dilip Enterprises <b>B.</b> Summons issued to M/s Dilip Enterprises
<b>270</b>	SCN dated 08.07.2022 M/s D.K. Enterprises
<b>271</b>	SCN dated 25.03.2022 M/s Om Sai Trading Company
<b>272</b>	SCN dated 22.06.2022 of M/s Tomar Sales
<b>273</b>	SCN dated 11.01.2022 of M/s HR Enterprise
<b>274</b>	<b>A.</b> SCN & Order of Cancellation of GSTIN of M/s Kansana Enterprises <b>B.</b> Summons issued to M/s Dilip Enterprises
<b>275</b>	SCN & Order of Cancellation of GSTIN of M/s Dharmveer Sales
<b>276</b>	<b>A.</b> SCN dated 02.02.2023 of M/s Kumar Traders <b>B.</b> Summons issued to M/s Kumar Traders
<b>277</b>	SCN & Order of Cancellation of GSTIN of M/s Rawat Trading Company
<b>278</b>	<b>A.</b> Panchnama/Visit Report of M/s Ahmana Traders <b>B.</b> Summons issued to M/s Ahmana Traders
<b>279</b>	<b>A.</b> Panchnama/Visit Report of M/s D.K. Enterprises <b>B.</b> Summons issued to M/s D.K. Enterprises
<b>280</b>	<b>A.</b> SCN & Order of Cancellation of M/s S9 Trading Co. <b>B.</b> Summons issued to M/s S9 Trading Co.
<b>281</b>	SCN & Order dated 18.04.2024 issued to M/s Surya Enterprises
<b>282</b>	<b>A.</b> SCN & Order of Cancellation of M/s Mask Enterprises <b>B.</b> Summons issued to M/s Mask Enterprises



<b>283</b>	Statement dated 15.02.2022 of Shri Vishal Tripathy Prop. M/s Proview Traders
<b>284</b>	Statement dated 02.07.2021 of Shri Pramod Bansal Prop. M/s P.B. Associates
<b>285</b>	Statement dated 06.04.2023 of Shri Ramesh Chander Prop. M/s Globe Enterprises; Director M/s Gwalior Enterprises Pvt. Ltd., M/s Mantova Enterprises Pvt. Ltd., and M/s Manchester Enterprises Pvt. Ltd.
<b>286</b>	Statement dated 24.04.2023 of Shri Rajender Singh Negi Prop. M/s R.N. Trading
<b>287</b>	Statement dated 05.04.2023 of Shri Prabhjeet Singh Prop. M/s S.S. Trading Co.
<b>288</b>	Statement dated 24.08.2023 of Shri Manish Kumar Jha Prop. M/s Sun Trading Company
<b>289</b>	Statement dated 03.02.2022 of Shri Rajesh Kumar Singh Prop. M/s Jyoti Traders and M/s Soham Marketing
<b>290</b>	Statement dated 03.02.2022 of Shri Baburam Pal Prop. M/s Pal Trading Co.
<b>291</b>	A. Visit Report of M/s Neelima Enterprises B. Statement dated 12.12.2023 of Ms. Neelima Prop. M/s Neelima Enterprises C. A/c statement of M/s Neelima Enterprises
<b>292</b>	Statement dated 08.02.2022 of Shri Ashish Mittal Prop. M/s Convergent Alliance
<b>293</b>	Statement dated 05.07.2021 of Shri Vinay Rewari Prop. M/s Katyani Enterprises
<b>294</b>	Statement dated 26.06.2021 & 29.06.2021 of Shri Hansbir Betala managing M/s Manchester Enterprises Pvt. Ltd., M/s Kamakhya Trading Co. and M/s Khalid Traders at Guwahati
<b>295</b>	Statement dated 22.01.2022 and 23.01.2022 of Mohd. Shadab Quadri Prop. M/s Basic Traders
<b>296</b>	Statement dated 02.08.2022 and 03.08.2022 of Mohd. Ali Akram Khan Prop. M/s Imra Sales Rajasthan
<b>297</b>	Bank Account Statement of Ac No. 1398000100361127 (Ramesh Chander)
<b>298</b>	Bank Account Statement of Ac No. 10190007921249 (Ganpati Enterprises)
<b>299</b>	Bank Account Statement of Ac No. 042363700000236 (BPSR Industries Pvt. Ltd.)
<b>300</b>	Bank Account Statement of Ac No. 1409104000085144 (Kritika Trading Co.)
<b>301</b>	Bank Account Statement of Ac No. 655401502159 (Catania Enterprises Pvt. Ltd.)
<b>302</b>	Bank Account Statement of Ac No. 8511594209 (Bhanu Pratap Singh)
<b>303</b>	KYC & Bank Ac Statement of Ac No. 10200004323104 (Elfed Industries)
<b>304</b>	KYC & Bank Account Statement of Ac No. 921020041207967 (Avi Foil Traders)
<b>305</b>	Bank Account Statement of Ac No. 10059321046 (Radical Corporation)
<b>306</b>	KYC & Bank Ac Statement of Ac No. 34054262972 (Proview Traders)
<b>307</b>	Bank Account Statement of Ac No. 9871108866 (P B Associates)
<b>308</b>	Bank Account Statement of Ac No. 2021211930502348 (S.G. Enterprises)
<b>309</b>	Bank Account Statement of Ac No. 0161000101499389 (Manik Kumar Chatterjee)
<b>310</b>	KYC & Bank Ac Statement of Ac No. 62439609138 (Jajoria Enterprise)
<b>311</b>	Bank Account Statement of Ac No. 0109104000223041 (Genius Enterprises)
<b>312</b>	Bank Account Statement of Ac No. 2414101002071 (Sanjay Trading Co)
<b>313</b>	Bank Account Statement of Ac No. 671301010050236 (Image India)
<b>314</b>	Bank Account Statement of Ac No. 50100078957176 (M R Enterprises)
<b>315</b>	E-mail dated 22.05.2024 (Das Enterprises)
<b>316</b>	E-mail dated 22.05.2024 (Vishal Enterprises & Shiv International)
<b>317</b>	Bank Account Statement of Ac No. 6514254755 (Sun Trading Company)
<b>318</b>	Bank Account Statement of Ac No. 100401002234 (Ridhi Traders)
<b>319</b>	Bank Account Statement of Ac No. 342405500170 (Ragni Enterprises)
<b>320</b>	Bank Account Statement of Ac No. 1643010042033 (Mayo Enterprises)
<b>321</b>	Bank Account Statement of Ac No. 342405000477 (Virgo Enterprises)
<b>322</b>	Bank Account Statement of Ac No. 5712872266 (Azad Trading)
<b>323</b>	KYC & Account statement of Ac. No. 26090200010245 (Hari Sales Corporation)
<b>324</b>	Bank Account Statement of Ac No. 3611952348 (P.C. Supplier Co.)
<b>325</b>	Screenshot (Winjet Industries)
<b>326</b>	Mail dated 07.07.2021 of Allahabad Bank, New Rohtak Road Branch



327	Bank Account Statement of Ac No. 738905500138 (Ganpati Enterprises)
328	Bank Account Statement of Ac No. 1811211916629780 (Om Trading Company)
329	Bank Account Statement of Ac No. 2419101013146 (Singhanian Enterprises)
330	Bank Account Statement of Ac No. 30359416496 (Avtar Trading Co.)
331	Bank Account Statement of Ac No. 50100030215280 (Pal Trading Co.)
332	KYC & Bank Ac Statement of Ac No. 34867008149 (Alston Traders)
333	Bank Account Statement of Ac No. 084205500788 (Mehul Enterprises)
334	KYC & Bank Ac Statement of Ac No. 34144144673 (Maurya Enterprises)
335	Screenshot (Kavita Industries)
336	Bank Account Statement of Ac No. 5928101004060 (Sitakanat Trading Co)
337	KYC & Account statement of Ac. No. 26090200010191 (Gupta Enterprises)
338	Bank Account Statement of Ac No. 21830100022933 (Golf Traders)
339	Bank Account Statement of Ac No. 0117073000004711 (Universal Traders)
340	Bank Account Statement of Ac No. 50100128316976 (Jagdamba Enterprises)
341	Bank Account Statement of Ac No. 920020039564541 (Shiv Shakti Enterprises)
342	Bank Account Statement of Ac No. 0117073000004709 (Rajasthan Udyog)
343	Bank Account Statement of Ac No. 112505002422 (Soham Marketing)
344	KYC & Account statement of Ac. No. 760201013000025 (A S Sales)
345	KYC & Account statement of Ac. No. 08000100005798 (Surya Enterprises)
346	KYC & Account statement of Ac. No.10078449859 (Shine International)
347	KYC & Account statement of Ac. No. 26090200010208 (Singh International)
348	Bank Account Statement of Ac No. 50180012013990 (Shree Shyam Trading Company)
349	Bank Account Statement of Ac No. 2414101001762 (Suraj Enterprises)
350	Bank Account Statement of Ac No. 50294467704 (G.S. Trading)
351	KYC & Account statement of Ac. No. 26090200010198 (Jay Trading Co.)
352	KYC & Account statement of Ac. No. 26090200010195 (Salasar Enterprises)
353	Bank Account Statement of Ac No. 1721240414155968 (Zodiac Traders)
354	Bank Account Statement of Ac No. 001451100002734 (Satya Prakash Kumar)
355	Bank Ac Statement of Ac No. 36469928927 (M.K. Trading Co.)
356	Bank Account Statement of Ac No. 2897101003695 (Tripathi Enterprises)
357	KYC & Account statement of Ac. No. 650901011002349 (S K Trading Company)
358	Bank Account Statement of Ac No. 1711210414205575 (Rajeev Trading Co.)
359	Bank Account Statement of Ac No. 3649010000448 (S.A. Enterprises)
360	Bank Account Statement of Ac No. 04672121008171 (Govind Enterprises)
361	Bank Account Statement of Ac No. 086010042014 (G.S. Trading Co.)
362	Bank Account Statement of Ac No. 12732191018650 (R S Enterprises)
363	Bank Ac Statement of Ac No. 36878737787 (Manish Enterprises)
364	KYC & Bank Ac Statement of Ac No. 10170001498116 (Mas Sales Corporation)
365	Bank Account Statement of Ac No. 634201523230 (Polymart Traders)
366	KYC & Account statement of Ac. No. 760201010010222 (Bhagyashree Sales)
367	KYC & Account statement of Ac. No. 767801013000019 (Choudhary Sales)
368	KYC & Account statement of Ac. No. 760201013000020 (Raipur Sales)
369	Bank Account Statement of Ac No. 50200049209022 (Dilip Enterprises)
370	KYC & Bank Account Statement of Ac No 2073201002999 (Asha Industries)
371	Bank Account Statement of Ac No. 50200045040038 (D.K. Enterprises)
372	Bank Account Statement of Ac No. 50200044916813 (Kansana Enterprises)
373	Bank Account Statement of Ac No. 50200049291651 (Dharmveer Sales)
374	Bank Account Statement of Ac No. 50200039703921 (Ashta Traders)
375	Bank Account Statement of Ac No. 50200049435150 (Kumar Traders)
376	Bank Account Statement of Ac No. 50200045007410 (Ahmana Traders)
377	KYC & Account statement of Ac. No. 760201011003061 (P S Corporation)
378	Bank Account Statement of Ac No. 200010110011957 (Alfa Enterprises)



<b>379</b>	E-mail dated 07.04.2023 (S M Traders)
<b>380</b>	Bank Account Statement of Ac No. 50200045040038 (D.K. Enterprises)
<b>381</b>	Bank Account Statement of Ac No. 0317010100000950 (S9 Trading Co.)
<b>382</b>	E-mail dated 04.12.2023 (Crystal Traders)
<b>383</b>	Bank Account Statement of Ac No. 665001520460 (MAZ Traders)
<b>384</b>	KYC & Account statement of Ac.No.10084001922 (Saraswati Enterprises)
<b>385</b>	Bank Account Statement of Ac No. 623002010006582 (S S Trading Co.)
<b>386</b>	Bank Account Statement of Ac No. 564902010003499 (Elegant Traders)
<b>387</b>	Bank Account Statement of Ac No. 1643010042033 (Mayo Enterprises)
<b>388</b>	Bank Account Statement of Ac No. 034863300004039 (Jyoti Traders)
<b>389</b>	Bank Account Statement of Ac No. 034863300004027 (K N Traders)
<b>390</b>	Statement dated 16.06.2021 of Shri Ajay Kumar Tripathi, DGM (Production) of M/s MEPL, Jammu
<b>391</b>	Statement dated 15.06.2021 of Shri Prashant Kumar Singh (Senior DGM (Finance) of M/s MEPL, Noida
<b>392</b>	Statement dated 15.06.2021 of Shri Ram Mohan Pandey, AGM of M/s MEPL, Noida
<b>393</b>	Statement dated 15.11.2021 of Shri Arvind Gupta, Promoter Director of M/s MEPL
<b>394</b>	Statement dated 06.12.2021 of Shri Arvind Gupta, Promoter Director of M/s MEPL
<b>395</b>	Statement dated 16.04.2024 of Shri Yogeshwar Singh, Ex-Director of M/s MEPL
<b>396</b>	Statement dated 14.06.2021 of Shri Kapil Dev Sharma, Assistant Manager (Store In-charge Raw Material) of M/s MEPL, Haridwar
<b>397</b>	Statement dated 15.06.2021 of Shri Sanjeev Kumar, Manager (Commercial) of M/s MEPL, Haridwar
<b>398</b>	Statement dated 15.06.2021 of Shri Pradeep Kumar, Deputy General Manager (Production) of M/s MEPL, Haridwar
<b>399</b>	Statement dated 14.06.2021 of Shri Rambilas, Deputy Manager (Accounts) of M/s MEPL, Haridwar
<b>400</b>	Statement dated 15.06.2021 of Shri Pawan Pandey, Junior Engineer of M/s MEPL, Malanpur
<b>401</b>	Statement dated 15.06.2021 of Shri Sunil Kumar Tiwari, Senior Manager (Commercial) of M/s MEPL, Malanpur
<b>402</b>	Statement dated 15.06.2021 of Shri Punit Kumar Mishra, Senior Account Officer of M/s MSPL, Delhi
<b>403</b>	Statement dated 15.06.2021 & 24.09.2021 of Shri Sushil Kumar Dwivedi, Dispatch Manager of M/s MSPL, Delhi
<b>404</b>	Statement dated 15.11.2021 of Shri Harvinder Singh Matharu, Director of M/s MSPL, Delhi
<b>405</b>	Statement dated 26.04.2022 of Shri Jasmeet Singh, Director of M/s MSPL, Delhi
<b>406</b>	Statement dated 14.06.2021 of Shri Narinder Chopra, Senior Manager (Commercial), of M/s MFSPL, Lucknow
<b>407</b>	Statement dated 14.06.2021, and 13.05.2022 of Shri Nikhil Agnihotri, director of M/s MFSPL, Lucknow
<b>408</b>	Statement dated 07.06.2022 of Shri Sandeep Jain, Ex-Director of M/s Montage Flexipack Sales Pvt. Ltd., Lucknow
<b>409</b>	Statement dated 11.05.2022 of Shri Anil Sharma, Ex-Director of M/s Montage Flexipack Sales Pvt. Ltd., Lucknow
<b>410</b>	Statement dated 14.06.2021 of Shri Anand Sharma, Deputy Manager of M/s MPSPL, Gwalior
<b>411</b>	Statement dated 14.06.2021 of Shri Devendra Bisht, Assistant Manager (Dispatch) of M/s MPSPL, Gwalior
<b>412</b>	Statement dated 13.03.2024 of Shri Gagandip Singh Bawa, Ex-Director of M/s MPSPL, Gwalior
<b>413</b>	Statement dated 16.03.2024 of Shri Sushil Singh, Ex-Director of M/s MPSPL, Gwalior
<b>414</b>	Panchnama dated 04.01.2022 drawn at the residential premise of Shri Shekhar Gupta
<b>415</b>	Statement dated 04.01.2022 of Shri Shekhar Kumar Gupta



<b>416</b>	Data Retrieval Panchnama dated 04.01.2022 of Mobile Phone of Shri Shekhar & Shri Sandeep
<b>417</b>	<b>A.</b> Statement dated 04.01.2022 & 19.01.2022 of Shri Sandeep Kumar <b>B.</b> Printout taken from the data retrieved from mobile phone of Shri Sandeep Kumar
<b>418</b>	Statement dated 17.01.2022 of Shri Sarang Jhunjhunwala, Employee of Shri Dipanshu Gupta
<b>419</b>	<b>A.</b> Statement dated 02.05.2023 of Shri Ratan Chand, Director of M/s Dealistix India Pvt. Ltd. <b>B.</b> Tax invoices issued by M/s Dealistix India Pvt. Ltd., to M/s MFPSL, Lucknow and M/s MSPL, Delhi and bank a/c statement of M/s Dealistix India Pvt. Ltd. (1575020000000013)
<b>420</b>	Tax invoices issued by and bank a/c statement of M/s Dealistix India Pvt. Ltd.
<b>421</b>	Goods Sale and Purchase Agreement executed between M/s MEPL with M/s MSPL, Delhi; M/s MFSP, Lucknow and M/s MPSPL, Gwalior
<b>422</b>	SCN issued to M/s 3RD Rock Multimedia Limited
<b>423</b>	SCN & Order of demand of M/s Aquawhite Retail India Pvt. Ltd.
<b>424</b>	SCN issued to M/s Golf Enterprises
<b>425</b>	SCN issued to M/s MKC Traders
<b>426</b>	M/s MSPL, Delhi, e-Mail dated 20.10.2023 along with CIRP Order
<b>427</b>	M/s MFSP, Lucknow, e-Mail dated 19.10.2023 along with CIRP Order
<b>428</b>	M/s MPSPL, Gwalior, e-Mail dated 20.10.2023 along with CIRP Order

