



माल एवं सेवाकर आसूचना महानिदेशालय  
DIRECTORATE GENERAL OF GST INTELLIGENCE  
गुरुग्राम आंचलिक इकाई / GURUGRAM ZONAL UNIT

२ तल, प्लॉट ४४, सैक्टर ३२, गुरुग्राम १२२२०१  
2<sup>nd</sup> Floor, Plot 44, Sector 32, Gurugram 122001

F.No. DGGI/GZU/Inv/Gr-E/187/2021-22/Pt.II / 35818  
CBIC DIN-202401adgEE000555D10

Dated: .01.2024

SCN No.130 /2023-24  
DEMAND CUM SHOW CAUSE NOTICE  
FORM GST DRC – 01  
[See rule 142(1)]

Tax Period	Act/Rules	Section/Sub-section under which SCN is being issued
December, 2020 to June, 2021	CGST Act, 2017, HGST/ DGST/ UPGST Act, 2017, IGST Act, 2017, & GST (Compensation to State) Act, 2017, and the rules made there under, Central Excise Act, 1944, and the Central Excise Rules 2002	Section 74 (1) of CGST Act, 2017, Section 74 (1) of HGST/ DGST/ UPGST Act, 2017, Section 20 of IGST Act, 2017 & Section 11 of the GST (Compensation to State) Act, 2017 and Corresponding Sections of State GST Act, 2017, Section 11 of Central Excise Act, 1944, Central Excise Rules, 2002.

**Demand Cum Show Cause Notice**

To

Sr. No.	Name, GSTIN & Address of the Noticee
1	M/s Exclusive Enterprises, (06AEMPB8675E1ZD), Kila no. 48/ 13/4, Exclusive Enterprises, Narela Road, Kundli, Sonipat, Haryana- 131028
2	M/s Montage Sales Pvt. Ltd., (07AAMCM9016D1ZG), Plot No. B-26, B-Block, Jhilmil Industrial Area, Delhi- 110095
3	M/s Bharat Transport Company Pvt. Ltd., (09AAHCB3571H1ZK), B-134, Sector-69, Noida, U.P.
4	Shri Sujeet Kumar Singh, owner of M/s Bharat Transport Company Pvt. Ltd., Flat No. 102, Tower- Marvella, Mahagun Moderne, Sector-78, Noida



Various Abbreviations used in the Notice are tabulated hereunder:

Sl. No.	Abbreviations	Full Form
1.	M/s BTCPL	M/s Bharat Transport Company Pvt. Ltd.
2.	M/s MEPL	M/s Montage Enterprises Pvt. Ltd. (01AACCM8173H1ZM, 05AACCM8173H1ZE, 09AACCM8173H1Z6, & 23AACCM8173H1ZG)
3.	M/s MSPL, Delhi	M/s Montage Sales Pvt. Ltd. (07AAMCM9016D1ZG)
4.	DGGI	Directorate General of GST Intelligence
5.	MeZU	Meerut Zonal Unit
6.	GZU	Gurugram Zonal Unit

**1. BRIEF FACTS OF THE CASE:**

M/s Exclusive Enterprises (GSTIN-06AEMPB8675E1ZD) having manufacturing unit at Kila no.48/13/4, Exclusive Enterprises, Narela Road, Kundli, Sonipat, Haryana-131028 are engaged in the manufacturing and supply of goods falling under **HSN 2403** (other manufactured tobacco) under the brand name “Ganesh”.

**2.1** Whereas, information was received from Directorate General of Goods and Services Tax Intelligence (hereinafter referred as ‘DGGI’), Meerut Zonal Unit (hereinafter will be referred to as the MeZU) that M/s Montage Enterprises Private Limited, (GSTIN:09AACCM8173H1Z6: Address: C-20-22, Sector-57, Noida, Gautambuddha Nagar, Uttar Pradesh, 201301) (hereinafter referred to as “M/s MEPL”) having manufacturing unit at Noida (GSTIN:09AACCM8173H1Z6: Address: C-20-22, Sector-57, Noida, Gautambuddha Nagar, Uttar Pradesh, 201301), Haridwar (GSTIN: 05AACCM8173H1ZE, Plot No.13, Sector-11, IIE Sidcul, Sidcul, Haridwar, Uttarakhand, 249403), Malanpur (GSTIN:23AACCM8173H1ZG, Address: 29A, Montage Enterprises Private Limited, Industrial Area, Malanpur, Bhind, Madhya Pradesh, 477117) and Jammu (GSTIN:01AACCM8173H1ZM, Address: Phase-1, Lane No.4, SIDCO Industrial Area, Bari Brahmana, Samba, Jammu and Kashmir, 181133), was supplying packaging materials i.e. Paper/Plastic/Aluminium coated laminates (under HSN:7607,3923, 3915, 3920, 4823 etc.) to Pan Masala/Tobacco manufactures through its associates/dealers and issuing invoices in the name of bogus/non-existent firms. Acting on above information, searches were conducted by DGGI, MeZU at various premises connected with M/s Montage Enterprises Private Limited i.e. M/s MEPL on 14/15.06.2021 and on subsequent dates. After preliminary searches and investigation, conducted by DGGI, MeZU, the enquiry in respect of various



recipient entities (including M/s Exclusive Enterprises) under the Jurisdiction of DGGI, GZU, Gurugram were transferred to DGGI, Gurugram Zonal Unit, for conducting necessary investigation.

2.2 Whereas, the investigations conducted by DGGI, Gurugram Zonal Unit i.e. GZU revealed that M/s MEPL was supplying goods i.e. 'Aluminium Foil, Articles for the conveyance or Packing of Goods, of Plastics; Other Paper, Paperboard, Cellulose Wadding and Webs of Cellulose Fibres, Cut to Size or Shape; Other Articles of Paper Pulp, Paper, Paperboard, Cellulose Wadding or Webs of Cellulose Fibres - Other, Other Plates, Sheets, Film, Foil and Strip, of Plastics, Non - Cellular and not Reinforced' to its associates/dealers namely M/s Montage Sales Private Limited (GSTIN-07AAMCM9016D1ZG), located at Plot No.B-26, B-Block, Jhilmil Industrial Area, Delhi-110095 (hereinafter referred to as "M/s MSPL"), which in turn was raising invoices of 'Aluminium Foil, Articles for the conveyance or Packing of Goods, of Plastics; Other Paper, Paperboard, Cellulose Wadding and Webs of Cellulose Fibres, Cut to Size or Shape; other Articles of Paper Pulp, Paper, Paperboard, Cellulose Wadding or Webs of Cellulose Fibres - Other, Other Plates, Sheets, Film, Foil And Strip, of Plastics, Non - Cellular and Not Reinforced, in the name of dummy/ non-existing firms without actual supply and the "Aluminium Foil, Articles for the conveyance or Packing of Goods, of Plastics; other Paper, Paperboard, Cellulose Wadding and Webs of Cellulose Fibres, Cut to Size or Shape; Other Articles of Paper Pulp, Paper, Paperboard, Cellulose Wadding or Webs of Cellulose Fibres - Other, Other Plates, Sheets, Film, Foil and Strip, of Plastics, Non - Cellular and not Reinforced" were being supplied clandestinely to the manufacturers of Pan Masala/Tobacco etc through the transporter, M/s Bharat Transport Company Private Limited.

2.3 On the basis of facts and evidences emerged during investigation, it appears that the laminates procured clandestinely by M/s Exclusive Enterprises, were further used for clandestine clearance of the finished goods i.e. "Ganesh" Khaini/tobacco. Through the said clandestine procurement and usage of Laminates, during the period December, 2020 to June, 2021, M/s Exclusive Enterprises appears to have indulged themselves in evasion of taxes. The details of investigation conducted against M/s Exclusive Enterprises are brought out in subsequent Paras of this SCN.

### **INVESTIGATION WITH TRANSPORTER**

3.1 Whereas, information received by DGGI, MeZU indicated that M/s MEPL was supplying packaging materials i.e. Aluminium Foil, Articles for the conveyance or Packing Of Goods, of Plastics; Other Paper, Paperboard, Cellulose Wadding and Webs of Cellulose Fibres,



Cut to Size or Shape; Other Articles of Paper Pulp, Paper, Paperboard, Cellulose Wadding or Webs of Cellulose Fibres - Other, Other Plates, Sheets, Film, Foil and Strip, of Plastics, Non - Cellular and Not Reinforced to Pan Masala/Tobacco manufactures through its associates/dealers and issuing invoices in the name of bogus/non-existent firms; that one person namely Shri Sujeet Kumar Singh, Owner/controller of M/s Bharat Transport Company Private Limited i.e. M/s BTCPL was a key operative in the entire nexus of clandestine clearance of Printed Packaging Materials (Laminates) by M/s MEPL to the Pan Masala/ Tobacco manufacturers.

**3.2** Accordingly, search at the residential premises of Shri Sujeet Kumar Singh, located at Flat No.101, 102, Tower-Marvella, Mahagun Moderne, Sector-78, Noida, Uttar Pradesh was carried out by the Officers of DGGI, MeZU on 25.06.2021 and the proceedings were recorded in Panchnama dated 25.06.2021 (**RUD-1**). During the course of the above said search proceedings, various incriminating documents & electronic devices were found, which were resumed for further investigation under GST INS-02 dated 25.06.2021 (**RUD-2**) to the above Panchnama. The above said resumed records of transportation inter-alia contained date wise, vehicle wise, brand wise and destination wise details of clandestine supply of laminates by M/s. MSPL to the recipient manufacturer entities. Directors on records of M/s BTCPL were Sh. Madan Mohan Jena and Sh. Keshav Chandra Patro.

**3.3** Whereas, statement of Shri Sujeet Kumar Singh, owner of M/s Bharat Transport Company Private Limited, was recorded on 25.06.2021 (**RUD-3**), and relevant extracts of above mentioned statement of Shri Sujeet Kumar Singh are reproduced as under: -





### बयान

(केन्द्रीय मॉल एवं सेवाकर अधिनियम, 2017 की धारा 70 के प्रमाणों के तहत)

श्री सुजीत कुमार सिंह पुत्र श्री रामानन्द सिंह, उम्र 35 वर्ष, पता 102, मार्बला लॉवर महागुन मार्बन, सैक्टर-78, नौएडा, का वरिष्ठ आसूचना अधिकारी, वस्तु एवं सेवाकर आसूचना महानिदेशालय, गाजियाबाद क्षेत्रीय इकाई, गाजियाबाद के समक्ष दिनांक 25.06.2021 को दर्ज बयान।

मेरे बयान को दर्ज करने के पूर्व, मुझे सूचित किया गया है, कि मेरा बयान केन्द्रीय मॉल एवं सेवाकर अधिनियम, 2017 की धारा 70 के प्रमाणों के तहत दर्ज किया जाना आवश्यक है, जिसके लिए मैं अपनी वैधिक सहमति देता हूँ। इसके बाद मुझे समझाया गया, कि केन्द्रीय मॉल एवं सेवाकर अधिनियम, 2017 की धारा 70 के अनुसार मुझे केवल सत्य और सही तथ्यों को बताना है। इसके अलावा मुझे समझाया गया, कि यदि मेरा बयान या उसकी कोई भी सामग्री झूठी, असत्य या भ्रामक पाई जाती है, तो भारतीय दंड संहिता के प्रमाणों के तहत मेरे विरुद्ध कार्यवाही शुरू की जा सकती है। मुझे यह भी समझाया गया, कि वरिष्ठ आसूचना अधिकारी, वस्तु एवं सेवाकर आसूचना महानिदेशालय, मेरे तहत दर्ज मेरा यह बयान मेरे मेरी कम्पनी अथवा किसी अन्य व्यक्ति/कम्पनी के विरुद्ध जारी जाँच-पड़ताल में सत्य के रूप में इस्तेमाल किया जा सकता है। उपरोक्त दायित्वों को समझने के बाद मैं बयान दर्ज करने के लिए अपनी सहमति देता हूँ।

प्रश्नोत्तर रूप में मेरा सही बयान निम्नानुसार है:

प्रश्न 1 - कृपया अपना विरुद्ध परिचय दें।

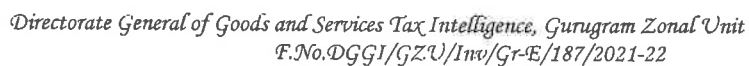
उत्तर 1 - मेरा नाम सुजीत कुमार सिंह है। मैं श्री रामानन्द सिंह हूँ। पते पर मेरे पते पर पता 102, मार्बला लॉवर महागुन मार्बन, सैक्टर-78, नौएडा, का वरिष्ठ आसूचना अधिकारी, वस्तु एवं सेवाकर आसूचना महानिदेशालय, गाजियाबाद क्षेत्रीय इकाई, गाजियाबाद के समक्ष दिनांक 25.06.2021 को दर्ज बयान है। मेरा पता 102, मार्बला लॉवर महागुन मार्बन, सैक्टर-78, नौएडा, का वरिष्ठ आसूचना अधिकारी, वस्तु एवं सेवाकर आसूचना महानिदेशालय, गाजियाबाद क्षेत्रीय इकाई, गाजियाबाद के समक्ष दिनांक 25.06.2021 को दर्ज बयान है।

25/6/21

25-6-21



४४  
 ४५  
 ४६  
 ४७  
 ४८  
 ४९  
 ५०  
 ५१  
 ५२  
 ५३  
 ५४  
 ५५  
 ५६  
 ५७  
 ५८  
 ५९  
 ६०  
 ६१  
 ६२  
 ६३  
 ६४  
 ६५  
 ६६  
 ६७  
 ६८  
 ६९  
 ७०  
 ७१  
 ७२  
 ७३  
 ७४  
 ७५  
 ७६  
 ७७  
 ७८  
 ७९  
 ८०  
 ८१  
 ८२  
 ८३  
 ८४  
 ८५  
 ८६  
 ८७  
 ८८  
 ८९  
 ९०  
 ९१  
 ९२  
 ९३  
 ९४  
 ९५  
 ९६  
 ९७  
 ९८  
 ९९  
 १००

[illegible]

[illegible]

111

1. The first part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are written in a cursive script, and the addresses are listed below them.

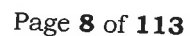
मैं मोटे का एक पत्र लिख कर उसके लिफाफे में लिखता हूँ कि  
श्री मोहन देव का पत्र लिफाफे में लिखकर भेजना  
करना है। यह लिफाफे के भीतर लिखना नहीं है,  
क्योंकि, भला भाग्य - भला, भला, भला, भला, भला  
के लिए मैंने यह पत्र लिखा है।

प्रश्न ८ - क्या आप यह समझते हैं कि विदेशों में आपका देश प्रभावित करने के लिए कोशिश करेगा? यदि हाँ, तो कौन से देश? यदि नहीं, तो क्यों नहीं? (कृपया अपने उत्तर में संभावित कारणों को शामिल करें)

१. प्रश्न : यदि  $\sin A = \frac{3}{4}$  तो  $\cos A$  का मान ज्ञात करें।  
 २. उत्तर :  $\sin A = \frac{3}{4}$  है।  
 हम जानते हैं कि  $\sin^2 A + \cos^2 A = 1$   
 $\left(\frac{3}{4}\right)^2 + \cos^2 A = 1$   
 $\frac{9}{16} + \cos^2 A = 1$   
 $\cos^2 A = 1 - \frac{9}{16}$   
 $\cos^2 A = \frac{16-9}{16}$   
 $\cos^2 A = \frac{7}{16}$   
 $\cos A = \pm \sqrt{\frac{7}{16}}$   
 $\cos A = \pm \frac{\sqrt{7}}{4}$

Q2-1012

10/15/12



*Redding*

Handwritten: 2300

201. 000000 0. 0. 22

STATIONER'S COPY - 100% COPY

ਪ੍ਰੋਫ਼ੈਸਰ ਜੀ 1: 13

1. સામાજિક નીતિ : સામાજિક નીતિ એ એક  
 નીતિ છે જે સમાજના સભ્યોની વચ્ચેના સંબંધો  
 નિયંત્રિત કરવા માટે છે. આ નીતિ સમાજના  
 સભ્યોની વચ્ચેના સંબંધોને નિયંત્રિત કરવા  
 માટે છે. આ નીતિ સમાજના સભ્યોની વચ્ચેના  
 સંબંધોને નિયંત્રિત કરવા માટે છે. આ નીતિ  
 સમાજના સભ્યોની વચ્ચેના સંબંધોને નિયંત્રિત  
 કરવા માટે છે. આ નીતિ સમાજના સભ્યોની  
 વચ્ચેના સંબંધોને નિયંત્રિત કરવા માટે છે.

Feb. 11, 1941

[illegible]

10/10/19



प्रश्न 9 - कृपया फाइल नं 12 जो कि आपके अन्तर्गत पाना 102, मार्च 2021  
टाँवर, मन्त्रालय मन्दिना, सेक्टर-14, जीराहा में तमाम गदर पंचायत  
पिछिल 25.06.2021 में जन्म मिला गता ना को देखते, इन  
फाइल में जन्मादा को कि पैसा मन्दिना सेक्टर 14, जीराहा में  
पैसा खाते, बैंक प्रपत्र नं. 50 जन्मादा जीराहा में, जन्मादा  
को जारी की गई है, कि प्रसिद्धि है जन्मादा में 6K की  
संख्या है।

पृष्ठ संख्या 1 से 4 पर उपर्युक्त प्रमाण DSD 172/1213  
दिनांकित 21.05.2021 और उसके अनुरोध के लिए किन का है जो कि  
मैराजी स्टाफिड ड्रेडर्स के नाम पर जारी है। निम्नलिखित प्रमाण  
प्रिन्टिंग "Printed Paper At least Laminated" है। इस प्रकार 2021/05/21  
और 25/05/2021।

कृष्ण संख्या 1 पर जारी प्रमाण NP 5367 7162 दिनांक  
21-05-2021 द्वारा जारी किया गया 17381 6319  
का निराकरण है।

पूरा जमाना 4 से 5 वर्षों तक 5-10% और अधिक बढ़ता है।  
जो 10 से 15% तक बढ़ती है। इसके बाद  
प्रतिवर्ष 1% से 2% तक बढ़ता है।  
विशेषतः 2021 को कि नवंबर तक बढ़ती है।  
जारी है। विशेषतः 2021 को कि नवंबर तक बढ़ती है।  
वर्षानुसार 10% तक बढ़ती है।

① Raystown Goldline P/Bk. A/L	1376.3 g	330.00
② Raystown Goldline P/Bk. A/L	1185.60 g	294.40
③ Kunda River P/Bk. A/L	641.8 g	160.45
<b>Total</b>	<b>3203.70 g</b>	<b>784.85</b>

कृष्ण उपरोक्त के संदर्भ में बताएगा।

अंतर २ - इसके बारे में कुछ बातें हैं मैं मान (ले/लिखें) जो कि

*[Signature]*  
25/4/21

*[Signature]*  
25/4/21



[illegible][illegible]

3.4 Whereas, on the basis of above said voluntary admissions made by Shri Sujeet Kumar Singh, owner/controller of M/s BTCPL under his statement dated 25.06.2021, it emerged that :-

- A. *There were around 125 Trucks in M/s BTCPL and although, Shri Keshav Chandra Patra and Shri Madan Mohan Jeena were Directors of the company, the entire day to day operations were being looked after & controlled by Shri Sujeet Kumar Singh;*
  - B. *He was working as transporter for M/s. MEPL since 2012 and for M/s. MSPL since October 2019;*
  - C. *The documents resumed during the search of residential premises of Shri Sujeet Kumar Singh, inter-alia contained date wise, vehicle wise, brand wise and destination wise details of clandestine supply of laminates by M/s. MSPL to the recipient manufacturer entities under the guise of bogus invoices issues to non-existent entities. Such details were pertaining to the period from December 2020 to June 2021;*
  - D. *M/s. MEPL and M/s. MSPL had devised a nexus in active collaboration of Pan Masala/tobacco manufacturers and with operational assistance of Shri Sujeet Kumar Singh, wherein M/s. MEPL was supplying Laminates to M/s. MSPL/other dealers, which in turn was issuing bogus/fraudulent goodsless invoices to non-existent/fake entities and the concomitant goods were being delivered to the factory premises of various Pan Masala/Tobacco manufacturers through the transportation carried out by company of Shri Sujeet Kumar Singh;*
4. Whereas, for illustration purposes, the details of movement of Laminates mentioned on one of the pages of documents resumed during search of residential premises of Shri Sujeet Kumar Singh is as under:-





4.2 As may be seen from above, on 21.01.2021, 147 Boxes of Ganesh Brand Laminates having total weight of 4077.400 KGs were delivered through Vehicle No."5869" at Sonipat, where the factory premises of M/s. Exclusive Enterprises is located. As brought out in preceding paras, the modus adopted by M/s. MSPL was that goodsless paper invoices were being issued to non-existent fake entities, while the concomitant goods were being delivered at the factory premises of recipient manufacturer entities. In order to corroborate the above aspect, the details of vehicle movement in respect of E-way Bills generated by M/s. MSPL on 21.01.2021 was analysed wherein it emerged that on 21.01.2021, M/s. MSPL had generated a E-way Bill No.781169721295 in respect of their Sale Invoice no. D5D2021/2127 dated 21.01.2021 issued to *M/s Sameer Trading Company, Ground Floor Shop, House No. B-278-A, Tigri Extension, New Delhi, South Delhi, Delhi – 110019. GSTIN-07CBHPR7202R1Z0*, wherein the quantity of Laminates is also approximately same i.e 4030.65 KGs. The relevant extracts of above mentioned E-way bill are as under:-

E-WAY BILL Details				
eWay Bill No: 781169721295		Generated Date: 21/01/2021 01:37 PM		Generated By: 07AAMCM9016D1ZG valid Upto: 22/01/2021
Mode: Road		Approx Distance: 23km		
Type: Outward - Supply		Document Details: Tax Invoice - D5D2021/2127 - 21/01/2021		
Address Details				
<b>From</b> GSTIN: 07AAMCM9016D1ZG MONTAGE SALES PRIVATE LIMITED B-26, B Block, Jhilmil Industrial Area East Delhi-110095 DELHI, DELHI-110095		<b>To</b> GSTIN: 07CBHPR7202R1Z0 SAMEER TRADING COMPANY GROUND FLOOR SHOP HOUSE NO. B-278-A, TIGRI EXTENSION, NEW DELHI SOUTH DELHI, DELHI DELHI, DELHI-110019		
Goods Details				
HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+CESS)
7507	PRINTED PAPER ALFOL LAMINATE	4030.65 KGS	1258329.10	9.000+9.000-0-0.000
Total Taxable Amount: 1258329.10		CGST Amount: 122249.62	SGST Amount: 122249.62	IGST Amount: 0.00
			CESS Amount: 0.00	
Transportation Details				
Transporter ID & Name: 07JUVPS1543C126 & RAJ KUMAR TRANSPORTS		Transporter Doc. No & Date: 437 & 21/01/2021		
Vehicle Details				
Mode	Vehicle / Train Doc No & Dt.	From	Entered Date	Entered By
Road	UP15ET5869 & 437 & 21/01/2021	DELHI	21-01-2021 01:37 PM	07AAMCM9016D1ZG

4.3 Further, during the course of investigation, search of the registered Principal Place of Business of *M/s Sameer Trading Company (GSTIN- 07CBHPR7202R1Z0), Ground Floor Shop, House No. B-278-A, Tigri Extension, New Delhi, South Delhi, Delhi – 110019* was carried out on 18.10.2022 whereby it emerged that the above entity didn't existed at the above mentioned address; never carried out any business activities and was created by its operators for fraudulent purposes.



4.4 Whereas, the documents resumed during search carried out at the residential premises of Shri Sujeet Kumar Singh, inter-alia contained the details of destination-wise, brand-wise & date-wise movement of Laminates from M/s. MSPL to the Pan Masala/Tobacco Manufacturers. The date-wise movement details of **Ganesh** brand laminates showing destination to Nathupur/Sonipat, where the factory premises of M/s Exclusive Enterprises is located, are encapsulated in Annexure- A (RUD- 4) appended to this SCN, whereby it has emerged that total 52,297.9 Kg of Laminates were clandestinely diverted by M/s MSPL to M/s Exclusive Enterprises in the guise of invoices issued to non-existent entities. The detailed analysis of subject data of diversion of Laminates to M/s Exclusive Enterprises vis-à-vis the E-way Bill movement of respective vehicles is covered under subsequent paras of this SCN.

5.1 Whereas, as per the Data received from the DGGI, MeZU, M/s Exclusive Enterprises had received 76,573/- Kg clandestine/ unaccounted printed laminates from M/s Montage Sales Private Limited through M/s Bharat Transport Company Private Limited. DGGI, Meerut Zonal Unit had provided date wise details like driver name, destination, brand of Pan Masala/Tobacco and Truck number's utilized for supply of laminates from M/s MSPL to different recipients including manufacturers of brand "Ganesh" during the period Dec 2020 to June 2021.

5.2 Whereas, it was found that the tobacco brand "Ganesh" is owned by Tejram, 93, Chanderlok, Pitampura, Delhi - 110034 but is manufactured and sold by M/s Exclusive Enterprises (GSTIN-06AEMPB8675E1ZD) having manufacturing unit at Kila no.48/13/4, Exclusive Enterprises, Narela Road, Kundli, Sonipat, Haryana -131028.

5.3 Based on the above information provided by the Meerut Zonal Unit of DGGI, an investigation was initiated against M/s Exclusive Enterprises the manufacturer of "Ganesh" brand of Khaini/tobacco and searches were conducted on 27.01.2022 at the various premises connected with M/s Exclusive Enterprises by the officers of the DGGI, Gurugram Zonal Unit. The premises covered during the searches on 27.01.2022, are as under:

- i Factory premises of M/s Exclusive Enterprises, Kila no.48/13/4, Narela Road, Kundli, Sonipat, Haryana - 131028

6. Whereas, the searches as mentioned above resulted in recovery and mis-match of finished goods i.e., "Ganesh" Khaini/tobacco at the factories of M/s Exclusive Enterprises, Further, some incriminating records/documents were also recovered during the search which also led to establish the *mensrea* on the part of the manufacturers in huge evasion done by M/s Exclusive Enterprises. The details of investigation made regarding the mis-match/seizure of goods and recovery of incriminating records is discussed in succeeding paras.



7. **SEARCH CONDUCTED AT M/s EXCLUSIVE ENTERPRISES-** Kila no.48/13/4, Narela Road, Kundli, Sonipat, Haryana - 131028

7.1 On 27.01.2022 (RUD- 5), search was conducted at the premises of M/s Exclusive Enterprises. During the search, physical stock taking of finished goods and raw-materials lying in the premises was conducted in the presence of Shri Sanjay Bansal, Proprietor of M/s Exclusive Enterprises and Panchas (witnesses). Further, in compliance to Summon dated 27.01.2022 (RUD-6), statement of Sh. Sanjay Bansal was recorded on 27.01.2022 (RUD-7).

7.2 During stock-taking, Sh. Sanjay Bansal furnished the book balance of raw material and finished goods as on date and the same was verified with the physical stocks available in the premises and the difference in the finished good was mentioned below:

Item Details	As per record quantity	Physical Available	Difference Noticed
"Ganesh 701 Tobacco" (8gms30p82pkt)MRP 5/-	40 Bags	3 Bags	37 Bags

7.3 During investigation, statement of Sh. Sanjay Bansal was recorded on 27.01.2022, in which he inter-alia stated that *M/s Exclusive Enterprises is engaged in manufacturing of "Ganesh" brand Khaini; that the whole manufacturing process and other day to day activities relating to manufacturing of Khaini and dispatch thereof is looked after by him; that "Ganesh" brand Khaini is owned by M/s Tej Ram Dharam Pal and M/s Exclusive Enterprises manufacture the said brand of Khaini as per agreement entered into with M/s Tej Ram Dharam Pal for using their brand name and pay monthly royalty at the rate of 3% of the basic value; that all raw material is received through transport, arranged by the supplier; that finished Good (Khaini) is supplied to various buyers through different transporters; that they do not maintain any internal record/ document for receipt of raw material and dispatch of finished good other than stock maintained in computer (tally); that M/s Palm Flex Packaging Private Limited, Kundli, M/s Sampark Laminators Private Limited, Sonipat and M/s Royce pack Private Limited, Ghaziabad supply paper packaging roll/ laminate; that one- kilogram paper packaging roll / laminate is used for about 333 pouches (having 8-gram Khaini each).*

7.4 Whereas, during the investigation, the data retrieved from M/s Bharat Transport Company Pvt. Ltd. (transporter of M/s Montage Sales Pvt. Ltd.) was being shown to Sh. Sanjay Bansal that indicates M/s Exclusive Enterprises has clandestinely received "Ganesh" printed lamination from M/s Montage Sales Pvt. Ltd. In response, Sh. Sanjay Bansal replied that *he has to cross check his book of records to give his consent on the same; that meanwhile, he deposit Rs.3.5 Crore approx. in anticipation of duty liability arising on clandestine clearance of*



*"Ganesh" Khaini prepared from clandestine receipt of lamination from M/s Montage Sales Pvt. Ltd.*

7.5 Thus, during the search, it was noticed that M/s Exclusive Enterprises was engaged in following activity:

A. **Clandestine removal of finished goods "Ganesh" Khaini-** The firm has clandestine removed 37 bags of "Ganesh" Khaini without paying applicable duty. On being pointed out, the firm agreed and voluntarily deposited the GST, Compensation Cess, Central Excise Duty, NCCD along with applicable Penalty in the matter vide \*DRC-03 dated 27.01.2022 and vide \*CTIN-2201425145 dated 27.01.2022 (RUD-8). The details of the same are mentioned below:

(Amount in Rs.)

GST	Cess	Penalty (On GST)	Penalty (On Cess)	Excise Duty (including Penalty)	NCCD (including Penalty)	Total (Tax & penalty)
36,368	2,07,817	5,456	31,173	1,024	51,198	3,33,036

B. **Clandestine removal of "Ganesh" Khaini prepared from clandestine receipt of lamination from M/s Montage Sales Pvt. Ltd.-** The firm deposited (under-protest) the GST, Compensation Cess, Central Excise Duty & NCCD in the matter vide \*DRC-03 dated 27.01.2022 and vide \*CTIN-2201425107 dated 27.01.2022. The details of the same are mentioned below:

(Amount in Rs.)

GST	Compensation Cess	Central Excise Duty	NCCD	Penalty	Total
4,294,348	24,539,155	120,933	6,045,563	0	3,49,99,999

\*DRC-03 and e-receipt for Central Excise payments in respect of A & B above (RUD-08).

## 8. CAPACITY OF PRODUCTION OF M/S EXCLUSIVE ENTERPRISES, SONIPAT

8.1 Whereas, the registered principal place of business of M/s Exclusive Enterprises located at Kila no.48/13/4, Exclusive Enterprises, Narela Road, Kundli, Sonipat, Haryana - 131028 was searched on 27.01.2022 under Authorization for Search. During the search of the factory premises of M/s Exclusive Enterprises, it was found that one Rotary Packing Machine was installed and was in working condition. Further it was found that M/s Exclusive Enterprises was manufacturing "Ganesh" brand Khaini pouches of MRP Rs.5/- & Rs.8.



Sr. No.	Type of Machine	No. of Installed Machine
(i)	Rotary packing machine	1

Sr. No.	Model No.	Manufacturing year	Production capacity per house
1	2016	2016	27000 pouch / hour

**Production Capacity Analysis (Sonipat Plant)**

Reported Production Capacity	
Sale as per GSTR-3B for the period Dec'20 to July,21	2,49,09,473
No of pouches produced (MRP Rs 5 per pouch, Basic Value-Rs 0.853 approx	1,16,80,878
No of pouches produced (MRP Rs 8 per pouch, Basic Value-Rs 1.65 approx	90,57,990
As per actual production capacity	
No of machines installed	1
Capacity per hour/ pouches per hour	27000
Approx time run of machine daily (in Hours)	16
Total pouches produced in one day	4,32,000
Approx production after wastage of 2-3 % in one day (98%)	4,23,360
Total no of pouches produced for the period Dec'20 to June,21 in kg (in 7 months) 211 days	8,93,28,960
Total no of pouches produced in 1 month in average	1,27,61,280
Difference in production of pouches as per GSTR3B and analysis as per production capacity of Machines	6,85,90,092

By taking "Ganesh" pouch manufacturing capacity per machine per hour as 27000 pouches, capacity of production by M/s Exclusive Enterprises per month is worked out as per records submitted by M/s Exclusive Enterprises is as under :

$$211 \times 1 \times 27,000 \times 16 = 8,93,28,960/- \text{ pouches of Pan Masala}$$

Where,

1 = No. of pouch packing machines

27,000 = No of pouches produced per hour per machine.

60 = No of minutes in an hour.

16 = Two shift of 08 hrs in a day

30 = No of days in a month.

**8.2** On the basis of the capacity of machine the average accounted production of M/s Exclusive Enterprises during December, 2020 to June, 2021 is 1,27,61,280/- pouches in a month while as per the GSTR3B the average monthly pouch production is 29,62,695/- pouches per month.



8.3 Thus, it appears that the average monthly production of Khaini/Tobacco manufactured by M/s Exclusive Enterprises as per GSTR 3B comes to 29,62,695/- pouches per month. However, as discussed above in Para, the average production capacity of tobacco was 1,27,61,280/- pouches per month. Thus, comparing production capacity as above *vis a vis* production as shown in records by M/s Exclusive Enterprises, it is observed that they had the capacity to produce approx. four (04) times more than what has been shown in their records and the entity appears to be engaged in clandestinely procuring the raw material and clandestinely clearing the goods.

**9. INVESTIGATION CONDUCTED IN RESPECT OF UNACCOUNTED PROCUREMENT OF PACKAGING MATERIAL/PRINTED LAMINATE**

9.1 Whereas, an investigation was being conducted by the Directorate General of GST Intelligence, MeZU' against manufacturing units of M/s Montage Enterprises Pvt. Ltd., located at Noida, Haridwar, Jammu & Malanpur and its depots located at Delhi, Lucknow, Gwalior, Jaipur, and Silvassa regarding issuance of GST invoices to bogus (non-existent/non-operational) firms, and divergence of corresponding goods mentioned in those invoices to various pan-masala/tobacco manufacturers.

9.2 And whereas, during the said investigation, a search was conducted at the residential premises of Shri Sujeet Kumar Singh, owner of M/s Bharat Transport Company Pvt. Ltd., located at Flat No. 102, Tower Marvella, Mahagun Moderne, Sector-78, Noida and the details of the search are as per Panchnama dated 25.06.2021. Further apart from other document, a file @ serial number 17 resumed under the Panchnama dated 25.06.2021 contained the details of printed laminate transported by M/s BTCPL on the vehicles owned by it. The details of transportation contained in file no. 17 were maintained date wise for the period December, 2020 to June, 2021 (upto 8<sup>th</sup> June).

9.3 A sample copy of page no. 56 contained in file @ serial number 17 resumed under the Panchnama dated 25.06.2021 is shown below:

9.3.1: Details of Page 17 of file no. 17 and Corresponding E-Way bills generated from M/s MSPL is as under:



11-Dec	2668	NEERAJ	200	TS-6	Patparganj	1,500	-	17,500	-	-	-	-	-
12-Dec	5869	Amarpal	61	PANBAHR ILAICHI	Bawana	3,000	-	-	-	-	-	-	-
12-Dec	2668	NEERAJ	165	MUSAFIR	Narela	3,000	-	-	-	-	-	-	-
12-Dec	2669	Binod	150	Tan	Patparganj	1,500	-	-	-	-	-	-	-
12-Dec	2671	Bahurilal	150	Tan	Patparganj	1,500	-	-	-	-	-	-	-
12-Dec	5869	Amarpal	112	KUBER	Sonipat / Murthal	5,000	-	-	-	-	-	-	-
12-Dec	2671	Bahurilal	152	Tan	Manesar	5,000	-	-	-	-	-	-	-
12-Dec	2668	NEERAJ	200	Tan	Manesar	5,000	-	-	-	-	-	-	-
12-Dec	2669	Binod	205	Tan	Patparganj	1,500	-	-	-	-	-	-	-
12-Dec	1209	Dilip	123	RAJ NIWAS	Mundka	3,000	-	-	-	-	-	-	-
12-Dec	2671	Bahurilal	0	-	old - Sonipat B	6,500	-	-	-	-	-	-	-
12-Dec	2663	VIRESH	0	-	old - Ghz 8	1,000	-	36,000	-	-	-	-	-
12-Dec	2670	SANJAY	150	KP	Ghaziabad	3,000	-	-	-	-	-	-	-
13-Dec	2668	NEERAJ	150	KP	Ghaziabad	3,000	-	-	-	-	-	-	-
13-Dec	1209	Dilip	175	Raj	Ghaziabad	3,000	-	-	-	-	-	-	-
13-Dec	2669	Binod	156	Gan-Cool	Nathupura	3,000	-	-	-	-	-	-	-
13-Dec	5869	Amarpal	50	KUBER	Sonipat	5,000	-	-	-	-	-	-	-
13-Dec	2663	VIRESH	200	Tan	Manesar	5,000	-	-	-	-	-	-	-
13-Dec	2671	Bahurilal	150	Tan	Manesar	5,000	-	-	-	-	-	-	-
13-Dec	2668	NEERAJ	105	SWAGAT	Bak - Narela	3,000	-	30,000	-	-	-	-	-
14-Dec	2670	SANJAY	57	HIGH CLASS	bawana	3,000	-	-	-	-	-	-	-
14-Dec	2669	Binod	130	MUSAFIR	Narela	3,000	-	-	-	-	-	-	-
14-Dec	2669	Binod	200	KP	Ghaziabad	3,000	-	-	-	-	-	-	-
14-Dec	2663	VIRESH	137	KP	Ghaziabad	3,000	-	-	-	-	-	-	-
14-Dec	2671	Bahurilal	105	NEWLA	Sonipat	5,000	-	-	-	-	-	-	-
14-Dec	1209	Dilip	189	TAN	Patparganj	1,500	-	-	-	-	-	-	-
14-Dec	2664	NEERAJ	66	KUBER	Sonipat	5,000	-	-	-	-	-	-	-
14-Dec	5869	Amarpal	78	NP	Mundka	3,000	-	-	-	-	-	-	-
14-Dec	2668	NEERAJ	200	TAN	Manesar	5,000	-	-	-	-	-	-	-
14-Dec	2669	Binod	150	TAN	Manesar	5,000	-	-	-	-	-	-	-
14-Dec	1209	Dilip	100	KP	Ghaziabad	3,000	-	-	-	-	-	-	-
14-Dec	2670	SANJAY	82	NAZAR	Kheda Kala	3,000	-	-	-	-	-	-	-
14-Dec	2663	VIRESH	104	KP	Ghaziabad	3,000	-	45,500	-	-	-	-	-
15-Dec	2671	Bahurilal	46	Tan	Patparganj	1,500	-	-	-	-	-	-	-
15-Dec	2663	VIRESH	100	KP	Ghaziabad	3,000	-	-	-	-	-	-	-
15-Dec	5869	Amarpal	200	Tan	Manesar	5,000	-	-	-	-	-	-	-
15-Dec	2664	NEERAJ	200	Tan	Manesar	5,000	-	-	-	-	-	-	-
15-Dec	1209	Dilip	154	KP	Ghaziabad	3,000	-	-	-	-	-	-	-
15-Dec	2669	Sahdev	22	JES	Noida	3,000	-	-	-	-	-	-	-
15-Dec	2668	NEERAJ	0	PERSONAL	Bulandshahr + Vaishali	5,000	-	26,500	-	-	-	-	-
16-Dec	2671	Bahurilal	161	PARAS	Sahibabad	3,000	-	-	-	-	-	-	-
16-Dec	2668	SUNIL	50	RAJNIWAS	Mundka	3,000	-	-	-	-	-	-	-

#### E-WAY BILL Details

eWay Bill No: 7111 6238 6425

Generated Date: 13/12/2020 03:25 AM

Generated By: 07AAM CM901 6D1ZG Valid Upto: 14/12/2020

Mode: Road

Approx Distance: 37km

Type: Outward - Supply

Document Details: Tax Invoice - D502021/1417 - 12/12/2020

#### Address Details

From

GSTIN: 07AAM CM901 6D1ZG  
MONTAGE SALES PRIVATE LIMITED  
B-26 B BLOCK  
Jhalmit Industrial Area  
East, Delhi, DELHI-110095

To

GSTIN: 07DUP PR450 8E1ZG  
Subham warpers  
FRONT SIDE PLOT IN KH NO 92  
1ST FLOOR SHAMSHAN GHAT ROAD  
BIJWASAN, DELHI-110061

#### Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+CESS)
7607	PRINTED PAPER 41 FOL LUMINATE	5779 94 KGA	1727656.70	9.000+9.000+KA+CED
Total Taxable Amount 1727656.70		CGST Amount 155489.10	SGST Amount 155489.10	IGST Amount 0.00
		CESS Amount 0.00		

#### Transportation Details

Transporter ID & Name

Transporter Doc No & Date 3542 & 12/12/2020

#### Vehicle Details

Mode	Vehicle / Train Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (if any)	Valid Vch Info (if any)
Road	UP169T2669 & 3542 & 12/12/2020	East Delhi	13-12-2020 03:25 AM	07AAMCM9016D1ZG		



9.3.2: Details of Page 09 of file no. 17 and Corresponding E-Way bills generated from M/s MSPL is as under:

5-Dec	2994	Ranjit	TaktPM2/-, PukarPM2/-, BanarsiAshikSada2/-, UncleGoldSweetySupari 1/-	573	16974.710	Lucknow	40,000						
5-Dec	6033	Poorn	KPPM8/-, Heio, KPGreenTableTabco1/-, RSP/M 8/-gold	567	26159.720	Guwahati	70,000						
5-Dec	7170	Bijender Jha	Extra chakar			Balijnath	4,000			154,000			
6-Dec	0501	Jawaharlal	SMKPM1.50/-, YasrajPM20/-, Yasraj1.50/-	623	20908.900	Kanpur	40,000						
6-Dec	2999	Deepak	PukarPM2/-, KPPM4/-	359	14815.760	Lucknow	40,000						
6-Dec	7152	Prem				Ahmedabad	10,000						
6-Dec	7179	Rinku				Ahmedabad	10,000			100,000			
7-Dec	2994	Ranjit	S.Royal4/-, DabangPremiumPM2/-, Dabang2PM2/-, DabangBlackPM4/-, KPPM2.50/-, KPPM4/-, BanarsiAshikPM,	480	18804.490	Lucknow	40,000						
7-Dec	6452	Tirathnandan	GaganPM1.50/-, GaganPM1.50/-, SirRoyalPM2/-, KisanPM9/-	646	21880.640	Kanpur	40,000						
7-Dec	7152	Prem	SudhPlusC/T red 1/-, SudhPlusChotu 0.50/-	487	23609.570	Gorakhpur	47,000						
7-Dec	7170	Bijender Jha	SPM4/-, SZD.50 SPM3/-, PMUKH12/-	494	22939.280	Gorakhpur	47,000						
9-Dec	0796	Ravin	Coolip - Ganesh	217	0.000	Lucknow	40,000			174,000			
9-Dec	7174	Rahul			0.000	Guwahati	70,000						
9-Dec	2993	Gyan Singh			0.000	Kanpur	40,000			150,000			
10-Dec	0772	Shivpratap			0.000								
10-Dec	0501	Jawaharlal			0.000	Kanpur	40,000						
10-Dec	2994	Ranjeet			0	Noida to Jhil,	3,000						
10-Dec	2999	Deepak			0	Noida to Jhil,	3,000						
12-Dec	2994	Ranjeet	SP	403	0.000	Gorakhpur	44,000			85,000			
12-Dec	2999	Deepak	SP	448	0.000	Gorakhpur	44,000						
13-Dec	6035	Ramavtar				Jhilmil to Guwati	70,000			158,000			
15-Dec	0771	Antram			0.000	Guwahati	70,000			70,000			
15-Dec	6035	Ramavtar			0.000	Jindpur	5,000						
15-Dec	0771	Anantram			0.000	Bal, 12 Dec	37,000						
15-Dec	0501	Jawaharlal				10-17 (Mam) 500				3,500			
						13-16 (Adm) 500				2,000			

E-WAY BILL Details

eWay Bill No. 7011 6173 7593 Generated Date: 09/12/2020 05:12 PM Generated By: 07AAM CM901 601ZG Valid upto: 10/12/2020  
 Mode: Road Approx Distance: 25km  
 Type: Outward - Supply Document Details: Tax Invoice - DSD2021/1349 - 09/12/2020

Address Details

From

GSTIN : 07AAM CM901 601ZG  
 MONTAGE SRI S PRIVATE LIMITED  
 B-26 B BLOCK  
 Jhilmil Industrial Area  
 East Delhi, DELHI-110095

To

GSTIN : 07BLV PM613 2R1ZV  
 SUBRAT TRADING COMPANY  
 PLOT NO 489 GROUND FLOOR, SHAHBAD, DAULATPUR  
 NORTH WEST DELHI  
 DELHI, DELHI-110042

Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+D+CESS)
7607	PRINTED PAPER AL POIL LAMINATE	10246 35 KGS	2940702.50	9.600+9.000+0.100+0.000
Total Taxable Amount 2940702.50		CGST Amount 264663.22	SGST Amount 264663.22	IGST Amount 0.00
		CESS Amount 0.00		

Transportation Details

Transporter ID & Name

Transporter Doc No & Date : 3507 & 09/12/2020

Vehicle Details

Mode	Vehicle / Trans Doc No & Dt	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh Info (If any)
Road	JH04K0795 & 3507 & 09/12/2020	East Delhi	09-12-2020 05:12 PM	07AAMCM901601ZG		





As per E way Bill data			As per data resumed from Bharat Transport Company		
Vehicle No.	Invoice Number	Name of the Consignee	Date of Invoice	Date of movement	Brand
UP16BT2670	D5D2021/1335	PITAMBAR PACKAGING	08/12/2020	09-12-2020	
UP16BT2663	D5D2021/1336	PRASAD ENTERPRISES	08/12/2020	09-12-2020	
UP16BT2663	D5D2021/1337	PRASAD ENTERPRISES	08/12/2020	09-12-2020	
UP16BT2669	D5D2021/1341	PITAMBAR PACKAGING	09/12/2020	09-12-2020	
UP16AT1209	D5D2021/1334	SUBRAT TRADING COMPANY	08/12/2020	09-12-2020	
JH04K0796	D5D2021/1349	SUBRAT TRADING COMPANY	09/12/2020	09-12-2020	Cool/ Ganesh
DL01LX3422	D5D2021/1350	PRASAD ENTERPRISES	09/12/2020	09-12-2020	
UP16BT2671	D5D2021/1345	SUBHAM WARPERS	09/12/2020	09-12-2020	
UP16BT5869	D5D2021/1347	AJAY TRADING CO	09/12/2020	09-12-2020	
UP16BT5869	D5D2021/1348	SUBRAT TRADING COMPANY	09/12/2020	09-12-2020	
UP16BT2670	D5D2021/1352	SUBHAM WARPERS	09/12/2020	09-12-2020	
UP16BT2668	D5D2021/1353	PITAMBAR PACKAGING	09/12/2020	09-12-2020	

9.3.3: Details of Page 16 of file no. 17 and Corresponding E-Way bills generated from M/s MSPL is as under:

16-Dec	2663	VIRESH	100	KP		Ghaziabad	3,000												
16-Dec	1209	Dilip	159	KP		Ghaziabad	3,000												
16-Dec	2664	NEERAJ	184	Gan+Cool		Sonipat	5,000												
16-Dec	2670	SANJAY	200	Tan		Manesar	5,000												
16-Dec	2669	Sahdev	131	GANESH		Hirankudna	3,000												
16-Dec	5869	Amarpal	175	MUSAFIR		Narela	3,000												
17-Dec	2663	VIRESH	172	KP	6,843.400	Ghaziabad	3,000			28,000									
17-Dec	1209	Dilip	150	KP	6,193.010	Ghaziabad	3,000												
17-Dec	2664	NEERAJ	48	ANJUL	2,454.410	Narela	3,000												
17-Dec	2668	SUNIL	169	MUSAFIR	6,571.400	Narela	3,000												
17-Dec	2670	SANJAY	145	GANESH	7,174.650	Hirankudna	3,725												
17-Dec	5869	Amarpal	200	Tan	6,047.420	Manesar	5,000												
17-Dec	2669	Sahdev *	285	SCRAP	7,310.000	Patparganj	1,500												
17-Dec	1209	Dilip	316	SCRAP	8,298.100	Noida	3,000												
18-Dec	2664	NEERAJ	200	Tan	5,569.340	Patparganj	1,500			25,225									
18-Dec	2668	SUNIL	100	Tan	2,787.820	Patparganj	1,500												
18-Dec	5869	Amarpal	150	Tan	3,699.960	Sonipat	5,000												
18-Dec	2669	SAHDEV	150	Tan	4,403.530	Manesar	5,000												
18-Dec	2664	NEERAJ	200	Tan	5,814.500	Manesar	5,000												
18-Dec	2663	VIRESH	112	KP	4,502.150	Ghaziabad	3,000												
19-Dec	2668	SUNIL	150	Tan	4,194.040	Patparganj	1,500			21,000									
19-Dec	5869	Amarpal	200	KP	8,439.180	Ghaziabad	3,000												
19-Dec	2670	SANJAY	200	Tan	5,598.540	Patparganj	1,500												
19-Dec	2663	VIRESH	169	RR	7,322.580	Nizamuddin Rly	3,000												
19-Dec	2669	SAHDEV	150	Tan	4,381.080	Manesar	5,000												
19-Dec	2664	NEERAJ	200	Tan	5,869.610	Manesar	5,000												
20-Dec	2671	Dilip	150	KP	6,393.430	Ghaziabad	3,000			19,000									
20-Dec	2668	SUNIL	158	KP	6,463.290	Ghaziabad	3,000												
20-Dec	2670	Sanjay	227	Tan	6,337.430	Patparganj	1,500												
20-Dec	2669	Sahdev	150	Tan	4,608.090	Manesar	5,000												
20-Dec	5869	Amarpal	200	Tan	5,905.750	Manesar	5,000												
20-Dec	2664	Niraj	141	MUSAFIR	5,847.780	Narela	3,000												
20-Dec	2671	Dilip	69	NEVLA	2,306.420	Sonipat	5,000												
20-Dec	2663	VIRESH	205	Tan	5,895.070	Patparganj	1,500												
21-Dec	1209	Sailendar	102	SWAGAT	1,485.000	Bakoli	3,000			27,000									
21-Dec	2668	Sunil	200	Tan	5,753.930	Manesar	5,000												
21-Dec	2663	VIRESH	158	Tan	4,462.800	Patparganj	1,500												
21-Dec	2670	Sanjay	149	Tan	4,146.930	Patparganj	1,500												
21-Dec	2669	Sahdev	127	WK Ratna	4,089.700	Noida	3,000												
21-Dec	5869	Amarpal	107	Mild Dose	1,167.000	Ghaziabad	3,000												
21-Dec	2664	Niraj	200	Tan	6,099.600	Manesar	5,000												
21-Dec	2671	Dilip	185	KP	7,667.410	Ghaziabad	3,000												
22-Dec	2670	Sanjay	70	KUBER	2,299.160	Sonipat	5,000			25,000									
22-Dec	2663	VIRESH	200	Tan	5,570.070	Patparganj	1,500												
22-Dec	5869	Amarpal	155	Tan	4,233.570	Patparganj	1,500												



E-WAY BILL Details						
eWay Bill No: 7711 6305 2859	Generated Date: 16/12/2020 11:10 PM					
Mode: Road	Approx Distance: 32km					
Type: Outward - Supply	Document Details: Tax Invoice - D5D2021/1495 - 16/12/2020					
Generated By: 07AAM CM901 6D1ZG Valid Upto: 17/12/2020						
Address Details						
From	To					
GSTIN: 07AAM CM901 6D1ZG MONTAGE SALES PRIVATE LIMITED WORKS B 26 B BLOCK JHILMIL INDUSTRIAL AREA EAST DELHI DELHI-110095	GSTIN: 07HJJ PS055 0Q1ZG PRASAD ENTERPRISES HOUSE NO 8-A CHANCHAL PARK, GURDAYAL VIHAR NANGLOI DELHI DELHI-110041					
Goods Details						
HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+CESS)		
4823	PAPER LAMINATE	6737 IC KGS	2034061.10	9.000+9.000+N.A.+0.000		
Total Taxable Amount: 2034061.10		CGST Amount: 183065.50	SGST Amount: 183065.50	IGST Amount: 0.00		
		CESS Amount: 0.00				
Transportation Details						
Transporter ID & Name: PARAS TRANSPORT CO						
Transporter Doc. No & Date: 3582 & 16/12/2020						
Vehicle Details						
Mode	Vehicle / Trans. Doc No & Dt.	From	Entered Date	Entered By	CEWD No. (If any)	Multi Veh. Info (If any)
Road	UP16BT2669 & 3582 & 16/12/2020	EAST DELHI	16/12/2020 11:10 PM	07AAMCM9016D1ZG		

E-WAY BILL Details						
eWay Bill No: 7411 6302 3041	Generated Date: 16/12/2020 06:45 PM					
Mode: Road	Approx Distance: 32km					
Type: Outward - Supply	Document Details: Tax Invoice - D5D2021/1488 - 16/12/2020					
Generated By: 07AAM CM901 6D1ZG Valid Upto: 17/12/2020						
Address Details						
From	To					
GSTIN: 07AAM CM901 6D1ZG MONTAGE SALES PRIVATE LIMITED B-26 B BLOCK Jhilmil Industrial Area East Delhi DELHI-110095	GSTIN: 07HJJ PS055 0Q1ZG PRASAD ENTERPRISES HOUSE NO 8-A CHANCHAL PARK, GURDAYAL VIHAR NANGLOI, DELHI-110041					
Goods Details						
HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+CESS)		
7507	PAPER AL FOIL LAMINATE	2470.25 KGS	894230.50	9.000+9.000+N.A.+0.000		
Total Taxable Amount: 894230.50		CGST Amount: 80480.74	SGST Amount: 80480.74	IGST Amount: 0.00		
		CESS Amount: 0.00				
Transportation Details						
Transporter ID & Name						
Transporter Doc. No & Date: 3579 & 16/12/2020						
Vehicle Details						
Mode	Vehicle / Trans. Doc No & Dt.	From	Entered Date	Entered By	CEWD No. (If any)	Multi Veh. Info (If any)
Road	UP16BT2664 & 3579 & 16/12/2020	East Delhi	16/12/2020 06:45 PM	07AAMCM9016D1ZG		



**E-WAY BILL Details**

eWay Bill No. 7511 6316 4992 Generated Date 17/12/2020 03:56 PM Generated By 07AAM CM901 6D1ZG Valid upto 18/12/2020

Mode Road Approx Distance: 25km

Type Outward - Supply Document Details: Tax Invoice - D5D2021/1510 - 17/12/2020

**Address Details**

From  
GSTIN : 07AAM CM901 6D1ZG  
MONTAGE SALES PRIVATE LIMITED  
B-26 B BLOCK  
Jhilmil Industrial Area  
East Delhi, DELHI-110095

To  
GSTIN : 07BLV PP616 2R1ZV  
SUBRAT TRADING COMPANY  
PLOT NO 489 GROUND FLOOR  
SHAHBAD  
DAULATPUR, DELHI-110042

**Goods Details**

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+CESS)
4823	PAPER LAMINATE	7174 65 KGS	2163499.40	9 C00+9 D06+NA=0.00%
Total Taxable Amount 2163499.40		CGST Amount 194714.95	SGST Amount 194714.95	IGST Amount 0.00
		CESS Amount 0.00		

**Transportation Details**

Transporter ID & Name : Transporter Doc. No & Date : 3588 & 17/12/2020

**Vehicle Details**

Mode	Vehicle / Trailer Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (if any)	Multi-Vehicle Info (if any)
Road	UP16BT2670 & 3588 & 17/12/2020	East Delhi	17-12-2020 02:56 PM	07AAMCM9016D1ZG		

As per E way Bill data			As per data resumed from Bharat Transport Company		
Vehicle No.	Invoice Number	Name of the Consignee	Date of Invoice	Date of movement	Brand
DL01LP0267	D5D2021/1473	SUBRAT TRADING COMPANY	15/12/2020	16-12-2020	
DL01LP0267	D5D2021/1476	PITAMBAR PACKAGING	16/12/2020	16-12-2020	
DL01LP0267	D5D2021/1483	Ravi Kumar Laminates	16/12/2020	16-12-2020	
DL01LU9955	D5D2021/1484	SAMEER TRADING COMPANY	16/12/2020	16-12-2020	
UP16BT2664	D5D2021/1488	PRASAD ENTERPRISES	16/12/2020	16-12-2020	Gan+Co
UP16AT1209	D5D2021/1482	PITAMBAR PACKAGING	16/12/2020	16-12-2020	
UP16BT2668	D5D2021/1480	SUBRAT TRADING COMPANY	16/12/2020	16-12-2020	
UP16BT2664	D5D2021/1489	PRASAD ENTERPRISES	16/12/2020	16-12-2020	
UP16BT2670	D5D2021/1492	PITAMBAR PACKAGING	16/12/2020	16-12-2020	
UP16BT5869	D5D2021/1496	SUBRAT TRADING COMPANY	16/12/2020	16-12-2020	
UP16BT2669	D5D2021/1495	PRASAD ENTERPRISES	16/12/2020	16-12-2020	Ganesh
UP16BT5869	D5D2021/1497	SUBRAT TRADING COMPANY	16/12/2020	16-12-2020	
UP16BT2664	D5D2021/1501	Ravi Kumar Laminates	17/12/2020	17-12-2020	
UP16BT2668	D5D2021/1502	PRASAD ENTERPRISES	17/12/2020	17-12-2020	
UP16BT2668	D5D2021/1503	PRASAD ENTERPRISES	17/12/2020	17-12-2020	
UP16BT2663	D5D2021/1500	PITAMBAR PACKAGING	17/12/2020	17-12-2020	
UP16AT1209	D5D2021/1505	PITAMBAR PACKAGING	17/12/2020	17-12-2020	
UP16BT2670	D5D2021/1510	SUBRAT TRADING COMPANY	17/12/2020	17-12-2020	Ganesh
UP16BT5869	D5D2021/1511	SAMEER TRADING COMPANY	17/12/2020	17-12-2020	



9.3.4: Details of Page 14 of file no. 17 and Corresponding E-Way bills generated from M/s MSPL is asunder:

27-Dec	2671	Dilip	202	Tan	5,694.440	Patparganj	1,500										
27-Dec	2669	vinod	200	KP	8,284.050	Ghaziabad	3,000										
27-Dec	2668	Sunil	185	Tan	5,460.660	Manesar	5,000										
27-Dec	5869	Amarpal	154	Tan	4,507.850	Manesar	5,000										
27-Dec	2671	Dilip	110	SWAGAT	1,600.000	Bakoli	3,000										
27-Dec	2670	Sanjay	89	Kuber	2,680.900	Sonipat	5,000										
27-Dec	2663	Viresh	178	Tan	6,206.600	Noida	3,000										
27-Dec	6300	Bablo	-	-	-	Advance	4,000										
27-Dec	5869	Amarpal	-	SCRAP	-	From - manesar	800			30,300							
28-Dec	2670	Sanjay	200	Tan	5,421.760	Patparganj	1,500										
28-Dec	2669	Binod	100	Tan	2,852.300	Patparganj	1,500										
28-Dec	2668	SUNIL	150	KP	6,374.780	Ghaziabad	3,000										
28-Dec	2671	Dilip	153	KP	6,206.250	Ghaziabad	3,000										
28-Dec	2664	Niraj	154	HIGH CLASS	4,183.000	Milokari - Kurk	6,000										
28-Dec	2663	VIRESH	59	COOLIP	2,005.600	Nathupura	5,000										
28-Dec	6300	Bablo	66	Fasul	1,747.000	Safabad - Sonipat	-										
28-Dec	5869	Amarpal	148	Tan - Ref	5,200.600	Noida	3,000			23,000							
29-Dec	2669	Vinod	230	Tan	5,607.220	Patparganj	1,500										
29-Dec	2670	Sanjay	200	Tan	6,424.290	Patparganj	1,500										
29-Dec	2671	Bahurilal	200	Tan	5,686.840	Patparganj	1,500										
29-Dec	2664	Niraj	-	-	-	-	300										
29-Dec	2671	Bahurilal	-	-	-	-	300										
29-Dec	2663	Viresh	-	-	-	-	300										
29-Dec	5869	Amarpal	-	-	-	-	500										
29-Dec	2668	SUNIL	-	-	-	-	300										
29-Dec	6300	Dilip	-	-	-	-	300			6,500							
30-Dec	2670	SANJAY	233	Tan	6,694.480	Patparganj	1,500										
30-Dec	5869	Amarpal	222	MUSAFIR	8,249.260	Narela	3,000										
30-Dec	2663	VIRESH	193	COOLIP	6,700.500	sonipat	5,000										
30-Dec	6300	Dilip	179	SAFIR + born	2,794.000	bawana	2,000										
30-Dec	2669	Vinod	100	KP	4,337.610	Ghaziabad	3,000										
30-Dec	2671	Bahurilal	226	GANESH	5,753.250	Hirankudna	3,000										
30-Dec	2671	Bahurilal	-	dala	-	Hirankudna	1,130										
30-Dec	2668	SUNIL	108	KP	4,435.430	Ghaziabad	3,000										
30-Dec	2664	Niraj	73	OP	2,032.750	najafgarh / nilothi	3,000			24,630							
31-Dec	2669	Binod	159	Sitar	5,279.120	alipur	3,000										
31-Dec	2671	Bahurilal	71	COOLIP	2,270.350	Nathupura	5,000										
31-Dec	2668	SUNIL	108	NP	5,330.300	Mundka	3,000										
31-Dec	6300	Dilip	105	NP	5,253.100	Mundka	2,000										



## E-Way Bill Details

eWay Bill No: 7711 6576 5236

Generated Date: 30/12/2020 10:55 PM

Generated By: 07AAM CM901 6D1ZG Valid Upto: 31/12/2020

Mode: Road

Approx Distance: 32km

Type: Outward - Supply

Document Details: Tax Invoice - D5D2021/1760 - 30/12/2020

## Address Details

From

To

GSTIN: 07AAM CM901 6D1ZG  
MONTAGE SALES PRIVATE LIMITED  
B-26 B BLOCK  
Jhilmil Industrial Area  
East Delhi, DELHI-110095

GSTIN: 07HJJ PS055 0Q1ZG  
PRASAD ENTERPRISES  
HOUSE NO.8-A  
CHANCHAL PARK, GURDAYAL VIHAR  
NANGLOI, DELHI-110041

## Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+T+CESS)
4923	PAPER LAMINATE	5753.25 KGS	1766247.70	9.000+9.000+NA+0.000

Total Taxable Amount: 1766247.70

CGST Amount: 158962.29

SGST Amount: 158962.29

IGST Amount: 0.00

CESS Amount: 0.00

## Transportation Details

Transporter ID &amp; Name

Transporter Doc. No &amp; Date: 3793 &amp; 30/12/2020

## Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWD No (If any)	Multi Veh. Info (If any)
Road	UP16BT2671 & 3793 & 30/12/2020	East Delhi	30-12-2020 10:55 PM	07AAMCM9016D1ZG		

As per E way Bill data			As per data resumed from Bharat Transport Company		
Vehicle No.	Invoice Number	Name of the Consignee	Date of Invoice	Date of movement	Brand
UP16BT5869	D5D2021/1756	Ravi Kumar Laminates	30/12/2020	30-12-2020	
UP16BT6300	D5D2021/1758	PRASAD ENTERPRISES	30/12/2020	30-12-2020	
UP16BT2663	D5D2021/1754	SUBRAT TRADING COMPANY	30/12/2020	30-12-2020	
UP16BT5869	D5D2021/1755	Ravi Kumar Laminates	30/12/2020	30-12-2020	
DL01LAA9520	D5D2021/1750	PRASAD ENTERPRISES	30/12/2020	30-12-2020	
UP16BT6300	D5D2021/1757	SUBRAT TRADING COMPANY	30/12/2020	30-12-2020	
UP16BT2671	D5D2021/1760	PRASAD ENTERPRISES	30/12/2020	30-12-2020	Ganesh





9.3.5: Details of Page 54 of file no. 17 and Corresponding E-Way bills generated from M/s MSPL is as under:

11-Jan	2669	Binod	-	36	Coolip	1,185.200	Sonipat	5,000									
11-Jan	2670	Sanjay	-	-	-	-	Roti	-	300								
11-Jan	5209	Devjeet	-	-	-	-	Roti	-	300								
11-Jan	5209	Devjeet	-	-	-	-	Adv	6,000									
11-Jan	3036	Ratanlal	-	-	-	-	Adv	10,000									
11-Jan	5869	Satender	-	-	-	-	Adv	3,000		41,100							
12-Jan	2670	Sanjay	-	225	Tan	6,166.110	Patparganj	1,500									
12-Jan	6300	Dilip	-	100	Tan	2,728.830	Patparganj	1,500									
12-Jan	2669	Binod	-	37	Ruby	996.490	Noida	3,000									
12-Jan	5869	Bahorilal	-	153	Rajniwas	787.250	Ghaziabad	3,000									
12-Jan	2670	Sanjay	-	141	Musafir	5,462.270	Narela	3,000									
12-Jan	6300	Dilip	-	65	Kuber	1,946.860	Sonipat	4,000									
12-Jan	3036	Ratanlal	-	401	Tan	12,707.120	Manesar	-									
12-Jan	2663	Satender	-	150	KP	8,223.900	Ghaziabad	-									
12-Jan	2669	Binod	-	76	Coolip	2,490.860	Sonipat	5,000									
12-Jan	5209	Devjeet	-	216	Vimal	10,226.860	Sonipat	-									
12-Jan	3036	Ratanlal	-	-	-	-	Manesar	5,000									
12-Jan	5209	Devjeet	-	-	-	-	Sonipat	6,000		32,000							
13-Jan	2671	Bahorilal	-	153	Tan	4368.270	Patparganj	1,500									
13-Jan	2670	Sanjay	-	200	Tan	6,300.790	Patparganj	1,500									
13-Jan	2669	Binod	-	176	M-4	7,480.000	Narela	3,000									
13-Jan	5869	Satender	-	174	Musafir	8,448.160	Narela	3,000									
13-Jan	2663	Viresh	-	144	Coolip	4,646.580	Sonipat	5,000									
13-Jan	2671	Bahorilal	-	46	Tan	3,047.830	Sonipat	5,000									
13-Jan	3036	Ratanlal	-	400	Nevla	12,794.900	Manesar	-									
13-Jan	6300	Dilip	-	77	Kuber	2,259.180	Sonipat	4,000									
13-Jan	5209	Devjeet	-	324	Vimal	15,301.570	Sonipat	-									
13-Jan	3036	Ratanlal	-	-	-	-	Adva	8,000									
13-Jan	5209	Devjeet	-	-	-	-	Adva	6,000									
13-Jan	2668	Ramavtar	-	-	-	-	Adv	3,000		40,000							
14-Jan	6300	Dilip	-	55	Ganesh	1,449.430	Sonipat	4,000									
14-Jan	2668	Ratanlal	-	29	WKRatna	882.880	Noida	3,000									
14-Jan	5869	Satender	-	325	Tan	9,083.030	Patparganj	1,500									
14-Jan	2670	Sanjay	-	158	Tan	4,271.050	Patparganj	1,500									
14-Jan	2669	Binod	-	130	KP	7,127.380	Ghaziabad	3,000									
14-Jan	2663	Viresh	-	75	KP	4,115.160	Ghaziabad	3,000									
14-Jan	2671	Bahorilal	-	50	Kuber	1,528.970	Sonipat	5,000									
14-Jan	5209	Devjeet	-	217	Vimal	10,231.800	Sonipat	-									
14-Jan	3036	Ratanlal	-	400	Tan	11,981.370	Manesar	-									
14-Jan	5209	Devjeet	-	-	-	-	Adv	6,000		27,000							
15-Jan	2663	Viresh	-	130	Ganesh+Co oilp	3,616.690	Sonipat	5,000									
15-Jan	2668	Ramavtar	-	200	Tan	5,579.630	Patparganj	1,500									
15-Jan	6300	Dilip	-	55	Kuber	1,675.980	Sonipat	4,000									
15-Jan	2670	Sanjay	-	150	Tan	4,207.520	Patparganj	1,500									
15-Jan	5209	Devjeet	-	400	Tan	12,422.740	Manesar	-									
15-Jan	5236	Pooran	-	-	-	-	Adv	6,000									
15-Jan	3036	Ratanlal	-	-	-	-	Adv	8,000									
15-Jan	2671	Bahorilal	-	-	-	-	-	200									



## E-WAY BILL Details

eWay Bill No: 7111 6843 2834

Generated Date: 14/01/2021 02:29 PM

Generated By: 07AAM CM901 6D12G Valid Upto: 15/01/2021

Mode: Road

Approx Distance: 25km

Type: Outward - Supply

Document Details: Tax Invoice - D5D2021/1998 - 14/01/2021

## Address Details

From

GSTIN : 07AAM CM901 6D12G  
MONTAGE SALES PRIVATE LIMITED  
B-26, B Block, Jhilmil  
Industrial Area East Delhi-110095  
DELHI, DELHI-110095

To

GSTIN : 07VW PK932 3M1ZH  
RAVI KUMAR LAMINATES  
K1-398, GROUND FLOOR, SHAHBAD, DAULATPUR  
NORTH WEST DELHI  
DELHI, DELHI-110042

## Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (CGST+IGST+CESS)
4823	PAPER LAMINATE	1675.98 KGS	514525.90	9.000-9.000+0-0.000

Total Taxable Amount: 514525.90

CGST Amount: 46307.33

SGST Amount: 46307.33

IGST Amount: 0.00

CESS Amount: 0.00

## Transportation Details

Transporter ID &amp; Name : 07JUVPS1543C1Z6 &amp; RAJ KUMAR TRANSPORTS

Transporter Doc. No &amp; Date : 366 &amp; 14/01/2021

## Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh. Info (If any)
Road	UP16BT6300 & 366 & 14/01/2021	DELHI	14-01-2021 02:29 PM	07AAMCM9016D12G		

## E-WAY BILL Details

eWay Bill No: 7211 6862 3754

Generated Date: 15/01/2021 03:45 PM

Generated By: 07AAM CM901 6D12G Valid Upto: 16/01/2021

Mode: Road

Approx Distance: 23km

Type: Outward - Supply

Document Details: Tax Invoice - D5D2021/2018 - 15/01/2021

## Address Details

From

GSTIN : 07AAM CM901 6D12G  
MONTAGE SALES PRIVATE LIMITED  
B-26, B Block, Jhilmil  
Industrial Area East Delhi-110095  
DELHI, DELHI-110095

To

GSTIN : 07CBH PR720 2R1Z0  
SAMEER TRADING COMPANY  
GROUND FLOOR SHOP, HOUSE NO. B-278-A, TIGRI  
EXTENSION, NEW DELHI SOUTH DELHI, DELHI  
DELHI, DELHI-110019

## Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (CGST+IGST+CESS)
7607	PRINTED PAPER AL FOIL LAMINATE	1176.77 KGS	364758.70	9.000-9.000+0-0.000
7607	PRINTED PAPER AL FOIL LAMINATE	2840.79 KGS	880644.90	9.000-9.000+0-0.000

Total Taxable Amount: 1245443.60

CGST Amount: 112089.93

SGST Amount: 112089.93

IGST Amount: 0.00

CESS Amount: 0.00

## Transportation Details

Transporter ID &amp; Name : 07JUVPS1543C1Z6 &amp; RAJ KUMAR TRANSPORTS

Transporter Doc. No &amp; Date : 376 &amp; 15/01/2021

## Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh. Info (If any)
Road	UP16BT2663 & 376 & 15/01/2021	DELHI	15-01-2021 03:45 PM	07AAMCM9016D12G		







**E-Way Bill Details**

eWay Bill No: 7811 6972 1295 Generated Date: 21/01/2021 01:37 PM Generated By: 07AAM CM901 601ZG Valid Upto: 22/01/2021

Mode: Road Approx Distance: 23km

Type: Outward - Supply Document Details: Tax Invoice - DSD2021/2127 - 21/01/2021

**Address Details**

From: GSTIN: 07AAM CM901 601ZG  
MONTAGE SALES PRIVATE LIMITED  
B-26, B Block, Jhilmil  
Industrial Area East Delhi-110095  
DELHI/DELHI-110095

To: GSTIN: 07CSH PR720 2R1Z0  
SAMEER TRADING COMPANY  
GROUND FLOOR SHOP, HOUSE NO. B-27B-A, TIGRI  
EXTENSION, NEW DELHI SOUTH DELHI, DELHI  
DELHI/DELHI-110019

**Goods Details**

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+CESS)
7607	PRINTED PAPER AL FOIL LAMINATE	4030.65 KGS	1358329.10	9.000+9.000+0+0.000
Total Taxable Amount: 1358329.10		CGST Amount: 122249.62	SGST Amount: 122249.62	IGST Amount: 0.00
		CESS Amount: 0.00		

**Transportation Details**

Transporter ID & Name: 07JUVPS1543C1Z6 & RAJ KUMAR TRANSPORTS Transporter Doc. No & Date: 437 & 21/01/2021

**Vehicle Details**

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWS No. (if any)	Multi Veh. Info (if any)
Road	UP16BT5869 & 437 & 21/01/2021	DELHI	21-01-2021 01:37 PM	07AAMCM901601ZG		

Previously Verified Details

As per E way Bill data			As per data resumed from Bharat Transport Company		
Vehicle No.	Invoice Number	Name of the Consignee	Date of Invoice	Date of movement	Brand
UP16DT5236	D5D2021/2123	PRASAD ENTERPRISES	21/01/2021	21-01-2021	
UP16BT2671	D5D2021/2126	PITAMBAR PACKAGING	21/01/2021	21-01-2021	
UP16BT5869	D5D2021/2127	SAMEER TRADING COMPANY	21/01/2021	21-01-2021	Ganesh
DL01LAA9520	D5D2021/2129	SUBRAT TRADING COMPANY	21/01/2021	21-01-2021	
JH04K3036	D5D2021/2133	PITAMBAR PACKAGING	21/01/2021	21-01-2021	
UP16BT2663	D5D2021/2137	RAVI KUMAR LAMINATES	21/01/2021	21-01-2021	
UP16BT6300	D5D2021/2138	SUBHAM WARPERS	21/01/2021	21-01-2021	
DL01M8751	D5D2021/2140	RAVI KUMAR LAMINATES	21/01/2021	21-01-2021	
UP16BT2669	D5D2021/2141	PITAMBAR PACKAGING	21/01/2021	21-01-2021	
UP16DT5209	D5D2021/2142	SUBRAT TRADING COMPANY	22/01/2021	22-01-2021	
UP16DT5236	D5D2021/2145	PRASAD ENTERPRISES	22/01/2021	22-01-2021	
UP16BT2670	D5D2021/2146	PITAMBAR PACKAGING	22/01/2021	22-01-2021	
DL01LAA9520	D5D2021/2150	PRASAD ENTERPRISES	22/01/2021	22-01-2021	
UP16BT6300	D5D2021/2151	PITAMBAR PACKAGING	22/01/2021	22-01-2021	
UP16BT6300	D5D2021/2152	PITAMBAR PACKAGING	22/01/2021	22-01-2021	
JH04K3036	D5D2021/2153	SUBHAM WARPERS	22/01/2021	22-01-2021	
HR55AG6889	D5D2021/2157	RAVI KUMAR LAMINATES	22/01/2021	22-01-2021	
HR55AG6889	D5D2021/2156	RAVI KUMAR LAMINATES	22/01/2021	22-01-2021	

**9.3.7: Details of Page 52 of file no. 17 and Corresponding E-Way bills generated from M/s MSPL is as under**



22-Jan	5209	Devjeet	0					300					
22-Jan	5236	Satender	0			Sonipet	6,000						
22-Jan	3036	Ratanlal	0			Manesar	8,000						
22-Jan	5209	Devjeet	0			Sonipet	6,000		37,300				
23-Jan	5209	Devjeet	275	Vimal	13,877,560	Sonipet							
23-Jan	5235	Satender	210	Vimal	10,236,910	Sonipet							
23-Jan	2670	Sanjay	201	Tan	5,645,890	Patparganj	1,500						
23-Jan	3036	Ratanlal	450	Tan	13,997,410	Manesar							
23-Jan	6300	Dilip	64	KP + MCD	2,184,620	Ghaziabad	2,500						
23-Jan	5209	Devjeet	286	Vimal	14,234,430	Sonipet	6,000						
23-Jan	2671	Bahonlal	0					300					
23-Jan	5869	Suneel	0					300					
23-Jan	2669	Ramavtar	0					500					
23-Jan	5236	Satender	0			adv	6,000						
23-Jan	3036	Ratanlal	0			adv	8,000						
23-Jan	2669	Ramavtar	0			adv	5,000						
23-Jan	2663	Akhil	0			adv	5,000						
23-Jan	2668	Bablu	0			Sonipet	5,000		40,100				
24-Jan	5236	Satender	221	Vimal	11,045,150	Sonipet							
24-Jan	2671	Bahonlal	131	Musafir	5,613,760	Ghaziabad	3,000						
24-Jan	5869	Suneel	124	KP	5,731,570	Ghaziabad	3,000						
24-Jan	6300	Dilip	100	KP	2,831,540	Patparganj	1,500						
24-Jan	3036	Ratanlal	507	Tan	15,859,550	Manesar							
24-Jan	6300	Dilip	100	Tan	2,888,620	Patparganj	1,500						
24-Jan	2671	Bahonlal	250	Tan	6,793,470	Patparganj	1,500						
24-Jan	5869	Suneel	183	Tan	6,223,780	Sonipet	5,000						
24-Jan	2668	RAMAVTAR	150	Coolip + GA	7,220,720	Sonipet							
24-Jan	2663	Akhil	130	Vimal	6,257,990	Sonipet							
24-Jan	2670	Sanjay	88	Vimal	3,703,560	Moida	3,000						
24-Jan	2663	Akhil	0	Tan + RE/EC		Sonipet	5,000						
24-Jan	3036	Ratanlal	0			Manesar	8,000						
24-Jan	5236	Satender	0			Sonipet	6,000						
24-Jan	5209	Devjeet	0			Sonipet	6,000						
24-Jan	2668	Bablu	0			Sonipet	5,000						
24-Jan	7159	Satender	0			Gurgaon	20,000		68,500				
25-Jan	5236	Satender	200		10,085,160	Sonipet							
25-Jan	2669	RAMAVTAR	203		5,743,320	Patparganj	1,500						
25-Jan	2670	Sanjay	205		5,747,300	Patparganj	1,500						
25-Jan	5209	Devjeet	204		10,181,820	Sonipet							
25-Jan	2671	Bahonlal	140		6,746,250	KHEDAKALA	3,000						
25-Jan	2671	Bahonlal	0			Dga	580						
25-Jan	3036	Ratanlal	451		14,197,790	Manesar							
25-Jan	2668	Bablu	142		7,203,910	Sonipet							



# E-WAY BILL Details

eWay Bill No. 7811 7034 2689

Generated Date: 24/01/2021 01:06 PM

Generated By: 07AAM CM901 601ZG Valid Upto: 25/01/2021

Mode: Road

Approx Distance: 32km

Type: Outward - Supply

Document Details: Tax Invoice - D5D2021/2184 - 24/01/2021

## Address Details

From

To

GSTIN: 07AAM CM901 601ZG  
MONTAGE SALES PRIVATE LIMITED  
B-26, B Block, Jhilmil  
Industrial Area East Delhi-110095  
DELHI, DELHI-110095

GSTIN: 07BXQ PM097 4E1Z5  
PITAMBAR PACKAGING  
SHOP IN PLOT NO.13/3 GROUND FLOOR  
BACK SIDE, KAPASHERA, SOUTHWEST DELHI  
DELHI, DELHI-110037

## Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+CESS)
7607	PRINTED PAPER AL FOIL LAMINATE	2092.26 KGS	648600.60	9.000+9.000+0+0.000
7607	PRINTED PAPER AL FOIL LAMINATE	27.50 KGS	8525.00	9.000+9.000+0+0.000
7607	PRINTED PAPER AL FOIL LAMINATE	2591.35 KGS	903318.50	9.000+9.000+0+0.000
7607	PRINTED PAPER AL FOIL LAMINATE	1032.19 KGS	296238.50	9.000+9.000+0+0.000
Total Taxable Amount: 1756682.60		CGST Amount: 158101.45	SGST Amount: 158101.45	IGST Amount: 0.00
		CESS Amount: 0.00		

## Transportation Details

Transporter ID & Name: 09AAHC83571H1ZK & BHARAT TRANSPORT COMPANY PRIVATE LIMITED

Transporter Doc. No & Date: 511 & 24/01/2021

## Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Mult Vch Info (If any)
Road	UP16BT2669 & 511 & 24/01/2021	DELHI	24-01-2021 01:06 PM	07AAMCM901601ZG		

As per E way Bill data			As per data resumed from Bharat Transport Company		
Vehicle No.	Invoice Number	Name of the Consignee	Date of Invoice	Date of movement	Brand
UP16DT5236	D5D2021/2180	PRASAD ENTERPRISES	24/01/2021	24-01-2021	
UP16BT2669	D5D2021/2184	PITAMBAR PACKAGING	24/01/2021	24-01-2021	Gan+Col
UP16BT2671	D5D2021/2188	RAVI KUMAR LAMINATES	24/01/2021	24-01-2021	
UP16BT2670	D5D2021/2186	SAMEER TRADING COMPANY	24/01/2021	24-01-2021	
DL01MA3081	D5D2021/2182	SHUBHAM TRADERS	24/01/2021	24-01-2021	
DL01MA3081	D5D2021/2183	SHUBHAM TRADERS	24/01/2021	24-01-2021	
UP16DT5209	D5D2021/2189	SUBRAT TRADING COMPANY	24/01/2021	24-01-2021	
UP16BT6300	D5D2021/2193	PITAMBAR PACKAGING	24/01/2021	24-01-2021	
UP16BT2668	D5D2021/2192	PRASAD ENTERPRISES	24/01/2021	24-01-2021	
JH04K3036	D5D2021/2191	SUBHAM WARPERS	24/01/2021	24-01-2021	



**9.3.8: Details of Page 50 of file no. 17 and Corresponding E-Way bills generated from M/s MSPL is as under**

25-Jan	4300	Shim	49		1,031,560	Sonika	2,500		
25-Jan	5869	Sachdev	140		2,177,769	Kanishk	5,000		
25-Jan	2503	Akshay	145		7,136,139	Sapnash			
25-Jan	7662	BAM AVTAR	0			Sonipet	3,000		
25-Jan	2562	Chitra	0			Sonipet	5,000		
26-Jan	7669	BAM AVTAR	132	Virat	6,391,150	Sonipet		28,000	
26-Jan	2663	Amit	13A	Virat	6,720,200	Sonipet			
26-Jan	7679	Sonika	200	Tan	5,327,060	Manishkani	1,500		
26-Jan	4671	Bahamini	200	Tan	5,555,530	Prashant	1,500		
26-Jan	2967	Jyoti	100	SP	6,456,468	Shashank	1,000		
26-Jan	5209	Devant	150	SP	5,131,650	Ghanshyam	1,000		
26-Jan	2668	Shanika	117	SP	6,054,680	Ghanshyam	1,000		
26-Jan	2671	Bahamini	20	Tan - M.I.VC	976,100	Shikha	1,000		
26-Jan	4300	Chitra	0					300	
26-Jan	8036	Manishkani	0					300	
26-Jan	2662	Virend	0					300	
26-Jan	1312	Kanishk	0					300	
26-Jan	2668	Amit	0					300	
26-Jan	2663	Virend	0					3,000	
26-Jan	5216	Bahika	0			Ashu	1,000		
26-Jan	2670	Sonika	0			Ashu	5,000		
27-Jan	2610	Sonika	150	Tan	5,184,500	Ashu	3,000		35,000
27-Jan	5709	Divyansh	300	Tan	3,824,546	Manishkani	4,000		
27-Jan	2659	Rishad	0					100	
27-Jan	2674	Bahamini	0					100	
27-Jan	5468	Sonika	0					100	
27-Jan	6700	Dilip	0					1,000	
27-Jan	2663	Virend	0					100	
27-Jan	2978	Amit	0					1,000	
27-Jan	8036	Manishkani	0					1,000	
27-Jan	2663	Virend	0					2,000	
27-Jan	2670	Sonika	0					5,000	
28-Jan	5200	Sonika	58	Rashika	2,162,550	Ghanshyam	2,300		17,000
28-Jan	2610	Sonika	91	Ud. Bad	1,780,000	Virend	3,000		
28-Jan	2671	Bahamini	218	Ghanshyam	4,800,540	HIRANMAYIKA	3,000		
28-Jan	2669	Rishad	250	Tan	5,518,100	Manishkani	1,500		
28-Jan	2663	Virend	21A	Tan	6,068,670	Prashant	1,500		
28-Jan	6700	Dilip	75	Rashika	2,271,850	Sonipet	4,000		
28-Jan	5354	Sonika	94	Prashika	4,578,000	Sonipet	5,000		
28-Jan	5216	Bahika	300	Tan	8,446,410	Manishkani			
28-Jan	5209	Devant	183	Virat	6,498,240	Sonipet	6,000		
28-Jan	2570	Sonika	145	Tan	6,465,760	Manishkani			
28-Jan	2663	Virend	128	Virat	6,180,160	Sonipet			
28-Jan	2671	Bahamini	0			Disha	1,500		
28-Jan	2226	Kanishk	0			Ashu	6,000		
28-Jan	6300	Sonika	0			Ashu	6,000		
28-Jan	2671	Bahamini	0			Ashu	6,000		
28-Jan	2662	Virend	0			Ashu	5,000		

### E-WAY BILL Details

eWay Bill No 7211 7093 6523

Generated Date: 28/01/2021 12:26 PM

Generated By: 07AAM CM901 6D1ZG Valid Upto: 29/01/2021

Mode: Road

Approx Distance 23km

Type: Outward - Supply

Document Details Tax Invoice - 05D2021/2241 - 28/03/2021

### Address Details

**Exemple**

The

GSTIN : 07AAM CM901 6D1Z3  
MONTAGE SALES PRIVATE LIMITED  
B-26, B Block, Jhamsil  
Industrial Area East Delhi-110095  
DELHI-110095

GSTIN: 07C6H PR720 2R1Z0  
SAMEER TRADING COMPANY  
GROUND FLOOR SHOP, HOUSE NO. B-275-A, TIGR  
EXTENSION, NEW DELHI SOUTH DELHI, DELHI  
DELHI, DELHI-110019

### Goode's Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+CESS)
7607	PRINTED PAPER AL FOIL LAMINATE	2036.30 KGS	758960.60	2.00C+9.00G+0+0.00C
7607	PRINTED PAPER AL FOIL LAMINATE	2152.10 KGS	779060.20	2.00C+9.00G+0+0.00C
7607	PRINTED PAPER AL FOIL LAMINATE	2108.16 KGS	765265.50	2.00C+9.00G+0+0.00C

Total Taxable Amount: 230183.30

CGST Amount 207106.51

SGST Amount: 267106.51

GST Amount \$0.00

CES9 Answer: 0.00

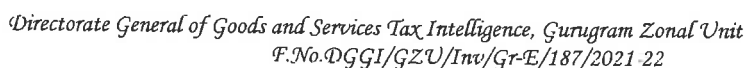
### Transportation Details

Transporter ID & Name 07JUVPS1543C1Z6 & RAJ KUMAR TRANSPORTS

Transporter Doc. No & Date : 543 & 28/01/2021

### Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CENR No. (If any)	Multi Veh Info (If any)
Pool	UP16BT2671 & 543 & 28/01/2021	DELHI	28-01-2021 12:26 PM	07AAMCM90160126		



As per E way Bill data			As per data resumed from Bharat Transport Company		
Vehicle No.	Invoice Number	Name of the Consignee	Date of Invoice	Date of movement	Brand
UP16BT2663	D5D2021/2238	PRASAD ENTERPRISES	28/01/2021	28-01-2021	
UP16BT2671	D5D2021/2241	SAMEER TRADING COMPANY	28/01/2021	28-01-2021	Ganesh
DL01LAA9520	D5D2021/2247	RAVI KUMAR LAMINATES	28/01/2021	28-01-2021	
UP16BT6300	D5D2021/2245	PITAMBAR PACKAGING	28/01/2021	28-01-2021	
UP16DT5236	D5D2021/2260	PRASAD ENTERPRISES	28/01/2021	28-01-2021	
UP16BT5869	D5D2021/2249	SAMEER TRADING COMPANY	28/01/2021	28-01-2021	
UP16BT6300	D5D2021/2264	PRASAD ENTERPRISES	28/01/2021	28-01-2021	
UP16BT2670	D5D2021/2261	SUBRAT TRADING COMPANY	28/01/2021	28-01-2021	

9.3.9: Details of Page 45 of file no. 17 and Corresponding E-Way bills generated from M/s MSPL is as under

29-Jan	2669	Binod	0	-	Adv	3,000	51,590		
29-Jan	2668	Ramavtar	53	KP	2,552,590	Noida	3,000		
29-Jan	3036	Rahulal	546	KP	21,778,540	LCK			
29-Jan	2671	Bahorilal	150	KP	6,356,860	Ghaziabad	3,000		
29-Jan	2669	Binod	150	KP	6,549,440	Ghaziabad	3,000		
29-Jan	6306	Dilip	72	RAISHRI	3,660,260	Ghaziabad	2,500		
29-Jan	5869	Suneel	150	TAN	4,132,400	Patparganj	1,500		
29-Jan	2668	RAM AVTAR	261	TAN	6,657,530	Patparganj	1,500		
29-Jan	5236	DINESH	173	Vimal	9,081,230	Sonapat			
29-Jan	2670	Sanjay	149	Kuber	4,447,530	Sonapat	5,000		
29-Jan	2398	Bablu	536	KP	20,774,860	LCK			
29-Jan	2663	Viresh	200	TAN	6,428,290	Manesar			
29-Jan	6300	Dilip	64	ansul	1,725,510	NILOKARI			
29-Jan	5869	Suneel	200	TAN	6,105,810	Manesar	5,000		
29-Jan	5209	Devjeet	175	Vimal	9,164,480	Sonapat	6,000		
29-Jan	5136	DINESH	0				4,000	34,500	
30-Jan	2671	Bahorilal	110	Navla	3,345,900	Sonapat			
30-Jan	2669	Binod	139	Vimal	7,130,180	Sonapat	5,000		
30-Jan	2663	Viresh	125	solp + GANE	3,928,720	Naharpura	5,000		
30-Jan	2668	RAM AVTAR	200	tan	5,505,690	Patparganj	1,500		
30-Jan	6300	Dilip	55	RAISHRI	2,888,120	Ghaziabad	2,500		
30-Jan	2670	Sanjay	100	Kuber	2,970,170	Sonapat	5,000		
30-Jan	5869	Suneel	169	kp	7,296,610	Ghaziabad	3,000		
30-Jan	7170	Vijendra	544	KP	21,799,860	LCK			
30-Jan	2671	Bahorilal	150	TAN	4,566,230	Manesar	5,000		
30-Jan	5209	Devjeet	265	TAN	8,232,140	Manesar	6,000		
30-Jan	5236	DINESH	263	Musafir	8,735,030	Narela	4,000		
30-Jan	5869	Suneel	57	Sudarshan	1,618,220	Sonapat	5,000		
30-Jan	2668	Ramavtar	100	KP	5,184,160	Ghaziabad	3,000		
30-Jan	2669	Binod	105	G/P	2,908,220	INDIRAPURAM	3,000		
30-Jan	2663	Viresh	0				300		
30-Jan	2671	Bahorilal	0			Dala	250		
30-Jan	2668	Sesvir	0			Adv	3,000		
30-Jan	7160	Sesvir	0			Adv	5,000	56,550	
31-Jan	2670	Sanjay	93	KP	4,821,270	Ghaziabad	3,000		
31-Jan	2669	Binod	200	TAN	5,553,130	Patparganj			
31-Jan	2668	Sesvir	200	TAN	5,620,390	Patparganj	1,500		
31-Jan	5236	DINESH	204	KP	8,739,450	Ghaziabad			
31-Jan	2671	Bahorilal	73	Kuber	2,239,240	Sonapat	5,000		
31-Jan	5209	Devjeet	290	TAN	9,124,250	Manesar	6,000		
31-Jan	6303	Dilip	100	TAN	3,145,560	Manesar	4,000		
31-Jan	2669	Binod	82	KP	3,624,460	Ghaziabad	3,000		
31-Jan	5869	Suneel	0				300		
31-Jan	2663	Viresh	0				300		
31-Jan	5236	DINESH	0			Adv	4,000	27,100	
1-Feb	2669	Binod	37		1,082,790	Noida	3,000		
1-Feb	5869	Amarpal	150		4,238,780	Patparganj	1,500		
1-Feb	2670	Sanjay	150		4,205,280	Patparganj	1,500		
1-Feb	2668	Sund	91		4,583,500	Sonapat	5,000		



E-Way Bill Details				
eWay Bill No: 7811 7144 3767		Generated Date: 30/01/2021 01:23 PM		Generated By: 07AAMCM901 6D1ZG V.S.-d Ucto: 31/01/2021
Mode: Road		Approx Distance: 32km		
Type: Outward - Supply		Document Details: Tax Invoice - D5D2021/2306 - 30/01/2021		
Address Details				
From		To		
GSTIN: 07AAMCM901 6D1ZG MONTAGE SALES PRIVATE LIMITED B-26, 8 Block, Jhilmil Industrial Area East Delhi-110095 DELHI, DELHI-110095		GSTIN: 07HJJ PS055 0Q1ZG PRASAD ENTERPRISES HOUSE NO. 8-A, CHANCHAL PARK, GURDAYAL VIHAR NANGLOI, WEST DELHI DELHI, DELHI-110041		
Goods Details				
HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+CESS)
3923	PTD MULTILAYERED LAMIN POUCH FORM	1.00000.00 NOS	185000.00	9.300+9.000+0+0.000
Total Taxable Amount: 185000.00		CGST Amount: 16650.00	SGST Amount: 16650.00	IGST Amount: 0.00
		CESS Amount: 0.00		
Transportation Details				
Transporter ID & Name: 07JUVPS1543C1Z6 & RAJ KUMAR TRANSPORTS		Transporter Doc. No & Date: 576 & 30/01/2021		
Vehicle Details				
Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By
Road	UP16BT2663 & 576 & 30/01/2021	DELHI	30-01-2021 01:23 PM	07AAMCM901 6D1ZG

As per E way Bill data			As per data resumed from Bharat Transport Company		
Vehicle No.	Invoice Number	Name of the Consignee	Date of Invoice	Date of movement	Brand
DL01LP0267	D5D2021/2305	SAMEER TRADING COMPANY	30/01/2021	30-01-2021	
UP16BT2668	D5D2021/2310	SAMEER TRADING COMPANY	30/01/2021	30-01-2021	
DL01LY4641	D5D2021/2304	SUBRAT TRADING COMPANY	30/01/2021	30-01-2021	
UP16BT2663	D5D2021/2306	PRASAD ENTERPRISES	30/01/2021	30-01-2021	Gan+col
UP16BT2671	D5D2021/2321	PRASAD ENTERPRISES	30/01/2021	30-01-2021	
UP16ET0617	D5D2021/2319	SHUBHAM TRADERS	30/01/2021	30-01-2021	
UP16DT5209	D5D2021/2322	PITAMBAR PACKAGING	30/01/2021	30-01-2021	
UP16DT5236	D5D2021/2318	PITAMBAR PACKAGING	30/01/2021	30-01-2021	
UP16BT2669	D5D2021/2324	SAMEER TRADING COMPANY	30/01/2021	30-01-2021	
UP16BT6300	D5D2021/2323	PITAMBAR PACKAGING	30/01/2021	30-01-2021	

9.3.10: Details of Page 99 of file no. 17 and Corresponding E-Way bills generated from M/s MSPL is as under







E-Way Bill Details						
eWay Bill No: 7811 7330 4008 Mode: Road Type: Outward - Supply	Generated Date: 08/02/2021 06:17 PM Approx Distance: 25km Document Details Tax Invoice - D5D2021/2497 - 08/02/2021					
Generated By: 07AAM CM901 6D1ZG Valid Up to: 09/02/2021						
Address Details						
<b>From</b> GSTIN : 07AAM CM901 6D1ZG MONTAGE SALES PRIVATE LIMITED B-26, B Block, Jhilmil Industrial Area East Delhi-110095 DELHI, DELHI-110095	<b>To</b> GSTIN : 07BLV PP616 2R1ZV SUBRAT TRADING COMPANY PLOT NO 489 GROUND FLOOR, SHAHAD, DAULATPUR NORTH WEST DELHI DELHI, DELHI-110042					
Goods Details						
HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+CESS)		
4923	PRINTED PAPER LAMINATE	5572.45 KGS	126494.20	9.000+9.000+0+0.000		
Total Taxable Amount: 126494.20		CGST Amount: 11384.516	SGST Amount: 11384.516	IGST Amount: 0.00		
		CESS Amount: 0.00				
Transportation Details						
Transporter ID & Name: 07JUVPS1543C1Z6 & RAJ KUMAR TRANSPORTS	Transporter Doc No & Date: 760 & 08/02/2021					
Vehicle Details						
Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh. Info (If any)
Road	UP16BT2663 & 760 & 08/02/2021	DELHI	08-02-2021 06:17 PM	07AAMCM9016D1ZG		

As per E way Bill data			As per data resumed from Bharat Transport Company		
Vehicle No.	Invoice Number	Name of the Consignee	Date of Invoice	Date of movement	Brand
UP16BT2663	D5D2021/2489	SAMEER TRADING COMPANY	08/02/2021	08-02-2021	ganesh
UP16DT5209	D5D2021/2491	SAMEER TRADING COMPANY	08/02/2021	08-02-2021	
UP16BT2668	D5D2021/2498	SAMEER TRADING COMPANY	08/02/2021	08-02-2021	
UP16BT2671	D5D2021/2494	SAMEER TRADING COMPANY	08/02/2021	08-02-2021	
UP16BT2663	D5D2021/2497	SUBRAT TRADING COMPANY	08/02/2021	08-02-2021	ganesh
UP16BT2668	D5D2021/2507	SUBRAT TRADING COMPANY	09/02/2021	09-02-2021	
UP16BT2671	D5D2021/2519	SAMEER TRADING COMPANY	09/02/2021	09-02-2021	
UP16BT6300	D5D2021/2516	SAMEER TRADING COMPANY	09/02/2021	09-02-2021	

9.3.11: Details of Page 96 of file no. 17 and Corresponding E-Way bills generated from M/s MSPL is as under:





18-Feb	2663	viresh	-	-	-	roti	-	300											
18-Feb	2669	Binod	-	-	-	Adv - Sonipat	5,000												
18-Feb	2671	dinesh	-	-	-	Adv - Sonipat	5,000												
18-Feb	5869	lala ram	-	-	-	Adv - Sonipat	5,000	-	30,900										
19-Feb	2669	Binod	101	vim	5,185.590	sonipat	-	-											
19-Feb	5869	lala ram	110	vim	5,557.260	sonipat	-	-											
19-Feb	5209	amarpal	201	kp	8,833.230	ghaziabad	3,000	-											
19-Feb	2663	viresh	200	ts	5,632.480	patparganj	1,500	-											
19-Feb	2671	dinesh	101	kuber	3,152.580	sonipat	-	-											
19-Feb	2668	gopal	205	ts	5,725.230	patparganj	1,500	-											
19-Feb	2663	viresh	110	ri niw	5,788.680	ghaziabad	3,000	-											
19-Feb	5236	hem singh	315	ts	10,162.570	manesar	6,000	-											
19-Feb	6300	amarpal	65	nevi	1,993.300	sonipat	4,000	-											
19-Feb	6300	amarpal	0	0	-	dala	-	-											
19-Feb	2668	gopal	100	ts	2,783.130	patparganj	1,500	-											
19-Feb	2671	dinesh	215	m4 & musafir	8,189.860	narela	5,000	-											
19-Feb	2670	sanjay	-	-	-	Leave	-	-	25,509										
20-Feb	6300	lala ram	75	RR	3,436.990	nir rly stn	2,000	-											
20-Feb	5869	amarpal	104	Vimal	5,126.580	sonipat	5,000	-											
20-Feb	2671	dinesh	100	Vimal	4,929.400	sonipat	5,000	-											
20-Feb	2669	vinod	87	kuber	2,602.960	sonipat	5,000	-											
20-Feb	2668	gopal	230	ts	6,444.790	patparganj	1,500	-											
20-Feb	5236	hem singh	361	ts	11,574.790	MANESAR	5,000	-											
20-Feb	6300	lala ram	100	ts	2,799.750	patparganj	1,500	-											
20-Feb	5869	amarpal	125	Vimal	5,087.480	sonipat	5,000	-											
20-Feb	2671	dinesh	100	Vimal	4,869.980	sonipat	5,000	-											
20-Feb	2670	sanjay	-	-	-	Leave	-	-											
20-Feb	2663	Viresh	-	-	-	roti	-	300	35,300										
21-Feb	6300	lala ram	69	WK RATNA	1,848.690	NORDA	2,500	-											
21-Feb	5869	amarpal	134	NESH + CO	4,487.990	sonipat	5,000	-											
21-Feb	5869	amarpal	60	kuber	1,853.300	sonipat	5,000	-											
21-Feb	5236	HEM SINGH	179	KP	8,333.840	GHZ	4,000	-											
21-Feb	2668	gopal	100	KP	4,534.530	GHZ	3,000	-											
21-Feb	2669	VINOD	200	TS	6,399.390	MANESAR	5,000	-											
21-Feb	2671	DINESH	160	TS	5,180.910	MANESAR	5,000	-	24,500										
22-Feb	5869	amarpal	112	vimal	5,449.300	sonipat	5,000	-											
22-Feb	2663	viresh	108	vimal	5,254.680	sonipat	5,000	-											
22-Feb	2668	gopal	200	TS	5,584.430	patp	1,500	-											
22-Feb	6300	lalaram	78	kuber	2,417.020	sonipat	5,000	-											
22-Feb	2669	binod	200	TS	5,580.180	patp	1,500	-											
22-Feb	2671	DINESH	160	TS	5,150.600	MANESAR	5,000	-											
22-Feb	2669	binod	200	TS	6,352.790	MANESAR	5,000	-											

As per E way Bill data			As per data resumed from Bharat Transport Company		
Vehicle No.	Invoice Number	Name of the Consignee	Date of Invoice	Date of movement	Brand
UP16BT2663	D5D2021/2723	SUBRAT TRADING COMPANY	21/02/2021	21-02-2021	
UP16BT2668	D5D2021/2727	SUBRAT TRADING COMPANY	21/02/2021	21-02-2021	
UP16BT2670	D5D2021/2738	SUBRAT TRADING COMPANY	21/02/2021	21-02-2021	
UP16BT2671	D5D2021/2733	SUBRAT TRADING COMPANY	21/02/2021	21-02-2021	
DLO1LP0267	D5D2021/2732	SUBRAT TRADING COMPANY	21/02/2021	21-02-2021	
UP16BT2670	D5D2021/2739	SUBRAT TRADING COMPANY	21/02/2021	21-02-2021	

9.3.12: Details of Page 95 of file no. 17 and Corresponding E-Way bills generated from M/s MSPL is as under:





DATE	VECHILE	DRIVER NAME	MATERIAL	BOX	WEIGHT	DESTINATION	FIRM
30-Apr	2992		SUDH PLUS	432	20568.47	GKP	MAHALAXMI
30-Apr	5236	HEMSINGH	KP	221	9856.53	GZB	BSA
30-Apr	6029		SNK SHIKHAR	850	27661.33	KNP	HK
30-Apr	2667	VIRESH	VIRESH	150	4323.17	PATPARGANJ	SHRI MAHALAXMI
30-Apr	7453		KP	435	18935.83	LKN	CONVERGENT
30-Apr	2671	DINESH	TS	252	7190.25	PATPARGANJ	BSA
30-Apr	2668	GOPAL	TS	203	5747.54	PATPARGANJ	SHRI MAHAVEER
30-Apr	2663	LALARAM	TS	180	5128.02	PATPARGANJ	SHRI MAHAVEER
30-Apr	2669	SANJAY	TS	200	6491.17	MANESHAH	MAHALAXMI
30-Apr	2667	VIRESH	TS	260	8398.08	MANESHAH	MAHALAXMI
30-Apr	2668	GOPAL	ALOK	131	5184.05	GZB	BSA
30-Apr	0772	AVNISH	SUDH PLUS	501	20505.16	GKP	CONVERGENT
1-May	0267	ANIL		18	652.7	PATPARGANJ	BSA
1-May	267	ANIL		13	339.01		TIWARI
2-May	5869	AMARPAL	TS	100	3210.34	MANESHAH	HR
2-May	2671	DINESH	GANESH	139	3524.61	NATHUPURA	CONVERGENT
2-May	6300	LALARAM	SUDARSAN	75	2269.94	MURTHAL	BLUE STAR
2-May	0267	ANIL		4	65.95		CONVERGENT
2-May	0267	ANIL		13	472.3		BLUE STAR
2-May	7153		KP	308	11243.91	LKN	TIWARI
2-May	0267	ANIL		5	86		BLUE STAR
2-May	6028	MANOJ	SNK	591	17907.45	KNP	CONVERGENT
2-May	6452			167	5279.15		TIWARI
3-May	2667	VIRESH	TS	265	8587.03	MANESHAH	MAHALAXMI
3-May	5869	AMARPAL	TS	200	6487.86	MANESHAH	MAHALAXMI
3-May	6300	LALARAM	RATNA	25	669.26	NOIDA-63	
3-May	2671	DINESH	VIMAL	135	6577.88	SONIPAT	BLUE STAR
3-May	2669	SANJAY	VIMAL	132	6251.62	SONIPAT	CONVERGENT
3-May	2668	GOPAL	VIMAL	129	6285.53	SONIPAT	BLUE STAR
3-May	2663	HEMSINGH	TS	200	5592.38	PATPARGANJ	BSA
3-May	5236	HEMSINGH	KP+MILD DOSE	372	12592.42	GZB	TIWARI
3-May	6300	LALARAM	TS	100	2902.25	PATPARGANJ	BSA
3-May	5869	AMARPAL	TS	200	6556.84	MANESHAH	MAHALAXMI
3-May	2667	VIRESH	TS	200	6506.55	MANESHAH	MAHALAXMI
3-May	0267	ANIL	TS	51	1466.74		TIWARI



**E-WAY BILL Details**

eWay Bill No: 7311 8887 6906

Generated Date: 02/05/2021 02:36 AM

Generated By: 07AAM CM901 6D1ZG Valid Upto: 03/05/2021

Mode: Road

Approx Distance: 37km

Type: Outward - Supply

Document Details: Tax Invoice - D502122/865 - 02/05/2021

**Address Details****From****To**

GSTIN: 07AAM CM901 6D1ZG

MONTAGE SALES PRIVATE LIMITED

B-26, B Block, Jhilmil

Industrial Area East Delhi-110095

DELHI/DELHI-110095

GSTIN: 07BGK PM868 0D1Z2

CONVERGENT ALLIANCE

T-165, STREET NO. 7, SHIVAJI NAGAR, NARELA,

NORTH DELHI, DELHI

DELHI/DELHI-110040

**Goods Details**

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+H+Cess)
48239018	PRINTED PAPER LAMINATE	1563.84 KGS	354991.70	9.000+9.000+0+0.000
48239018	PRINTED PAPER LAMINATE	1960.77 KGS	445094.80	9.000+9.000+0+0.000
Total Taxable Amount: 800086.50		CGST Amount: 72007.79	SGST Amount: 72007.79	IGST Amount: 0.00
				CESS Amount: 0.00

**Transportation Details**

Transporter ID &amp; Name: RADHA KRISHNA FREIGHT CARRIER

Transporter Doc. No &amp; Date: 415 &amp; 02/05/2021



9.3.14: Details of Page 234 of file no. 17 and Corresponding E-Way bills generated from M/s MSPL is as under

4-May	2994	RANJEET	DABANG	492	16460.27	LKN	HK
4-May	267	ANIL		39	948.47	NIJAMUDDIN	SURYA
4-May	2663	LALARAM	COOL UP, GANESH	168	5810.89	NATHUPURA	BLUE STAR
4-May	7169		SNK	763	27175.35	KNP	MAHALAXMI
4-May	5859	AMARPAL	TS	200	5553.11	PATPARGANJ	BSA
4-May	2668	GOPAL	TS	200	5614.81	PATPARGANJ	BSA
4-May	2663	LALARAM	COOL LIP	144	4686.13	NATHUPURA	CONVERGENT
4-May	7162		SNK GAGAN	881	29719.45	KNP	ST
4-May	2669	SANJAY	VIMAL	120	5863.25	SONIPAT	BLUE STAR
4-May	2671	DINESH	VIMAL	116	5642.03	SONIPAT	BLUE STAR
4-May	502		PUKAR KAYAM	521	17697.79	LKN	JYOTI
4-May	2667	VIRESH	TS	260	8430.56	MANESHAH	HK
4-May	5859	AMARPAL	TS	200	6451.39	MANESHAH	HK
5-May	267	ANIL		11	387.54		TIWARI
5-May	267	ANIL		16	509.53		BLUE STAR
5-May	6300	HEMSINGH	VIMAL	94	2419.91	NIJAMUDDIN	BALA JI
5-May	2668	GOPAL	TS	200	5621.64	PATPARGANJ	BSA
5-May	6300	AMARPAL	JK	84	2483.58	NOIDA-63	BSA
5-May	5859	AMARPAL	RATNA	64	2507.28	NOIDA-63	BLUE STAR
5-May	5236	HEMSINGH	TS	300	8447.24	PATPARGANJ	BSA
5-May	2671	DINESH	TS	260	7292.47	PATPARGANJ	BSA
5-May	267	ANIL	KUBER	58	1871.62	SONIPAT	CONVERGENT
5-May	6030		SPLUS PUNCHMUKHI	632	28464.64	GKP	HK
5-May	6035	NIRAJ	SNK GAGAN	746	24844.79	KNP	TIWARI
5-May	7153		MIGGI-SHOCK	68	2036.85	LKN	JYOTI
5-May	2667	VIRESH	TS	200	6501.21	MANESHAH	ST
5-May	5859	AMARPAL	RAJSHRI MILD DOSE	172	6553.15	GZB	BSA
5-May	5236	HEMSINGH	TS	200	6429.76	MANESHAH	ST
6-May	267	ANIL	KUBER	45	1417.99	SONIPAT	CONVERGENT
6-May	2668	GOPAL	VIMAL	140	7156.56	SONIPAT	BLUE STAR
6-May	2663	LALARAM	VIMAL	132	7022.8	SONIPAT	BLUE STAR
6-May	2667	VIRESH	VIMAL	130	6567.04	SONIPAT	CONVERGENT
6-May	2663	LALARAM	VIMAL	135	6819.62	SONIPAT	CONVERGENT
6-May	2668	GOPAL	TS	200	5668.53	PATPARGANJ	BSA
6-May	6300	AMARPAL	NEVLA	95	2351.98	SONIPAT	BLUE STAR
6-May	7173		SUDH PLUS	598	27956.11	GKP	HK
6-May	6452		SNK	548	18240.17	KNP	TIWARI
6-May	5236	HEMSINGH	TS	300	8350.61	PATPARGANJ	BSA



E-WAY BILL Details				
eWay Bill No: 7911 8908 0984		Generated Date 04/05/2021 05:59 PM		Generated By: 07AAM CM901 6D1Z6 Valid Upto: 05/05/2021
Mode: Road		Approx Distance: 37km		
Type: Outward - Supply		Document Details: Tax Invoice - D502122/920 - 04/05/2021		
Address Details				
From		To		
GSTIN : 07AAM CM901 6D1Z6 MONTAGE SALES PRIVATE LIMITED B-26, B Block, Jhilmil Industrial Area East Delhi-110095 DELHI/DELHI-110095		GSTIN : 07BKK PM858 0D1Z2 CONVERGENT ALLIANCE T-165, 3 STREET NO. 7, SHIVAJI NAGAR, NARELA, NORTH DELHI, DELHI DELHI/DELHI-110040		
Goods Details				
HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+CESS)
76072090	PAPER AL FOIL LAMINATE	1490.07 KGS	539405.30	9.000+9.000+0+0.000
76072090	PAPER AL FOIL LAMINATE	3196.06 KGS	1156973.70	9.000+9.000+0+0.000
Total Taxable Amount: 1696379.00		CGST Amount: 152674.12	SGST Amount: 152674.12	IGST Amount: 0.00
		CESS Amount: 0.00		
Transportation Details				
Transporter ID & Name: RADHA KRISHNA FREIGHT CARRIER			Transporter Doc No & Date: 442 & 04/05/2021	
Vehicle Details				

9.4 Whereas, a detailed enquiry was made by DGGI, MeZU from Shri Sujeet Kumar Singh, owner of M/s Bharat Transport Company. 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; that Shri Abhijeet Singh (his brother) and he were Directors at M/s BTCPL till 2018; that Shri Keshav Chandra Patra and Shri Madan Mohan Jena are the Directors of M/s BTCPL at the time of search at his residential premises; that M/s BTCPL was in the business of goods transportation which owned around 125 trucks; that M/s BTCPL runs under his supervision and all the business decisions were taken by him. Further, during the course of his statement dated 25.06.2021, he submitted a list of vehicles/trucks owned by M/s BTCPL and also a list of companies in which he and his brother were directors.*

9.5 Whereas, Shri Sujeet Kumar Singh elaborated the details of M/s BTCPL in his statement dated 25.06.2021. He 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 borne by them; that M/s BTCPL was*





sold to Shri Keshav Chandra Patra and Shri Madan Mohan Jena; since they were known to him and so 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 though Shri Keshav Chandra Patra and Shri Madan Mohan Jena were the directors of the Company but the company was run and managed by him with full control.

9.6 Whereas, on being enquired about his dealings with M/s MSPL, Shri Sujeet Kumar Singh stated that he transported 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, Gifts 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 do not have any written agreement with both the said companies for transportation; that he receives freight charges from M/s MSPL, Noida through cheques whereas in respect of M/s MSPL, Delhi he collects the same from consignee/customers.

9.7 And whereas, during the course of his statement dated 25.06.2021, Shri Sujeet Kumar Singh was confronted with **file no. 17 which was recovered from his residence during the search on 25.06.2021.** Shri Sujeet Kumar Singh stated that *file 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:

S.No.	Pages	Details
1	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.
2	Page No. 6 to 12	These pages contain date wise expenses incurred by the staff of M/s BTCPL.
3	Page No. 13 to 19	These pages also contain the date wise details of laminates transported to various Pan Masala manufacturers during the month of December, 2020 from M/s MSPL, Delhi. The details reflect the brand of Pan Masala, weight of laminate and destination where laminates were transported.
4	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.



5	Page No. 22 to 24	These pages contain the date wise expenses incurred on the vehicles in the month of December, 2020.
6	Page No. 25 to 26	These pages contain the date wise details of laminates transported to Pan Masala units located in Kanpur.
7	Page No. 27 to 40	These pages relate to transportation in respect of M/s Bharat Agro.
8	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 pertains to the transportation of printed laminates during the period January, 2021 to June, 2021.* Thus, Shri Sujeet Kumar in his statement dated 25.06.2021 admitted that *he was transporting printed laminates sold by M/s MSPL, Delhi to various Pan Masala/ Tobacco manufacturers; that the recovered sheets/pages contained in file 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 shown were fake/non-existent firms.*

10. Further, in reference to this office summon dated 14.02.2023 statement of Shri Sanjay Bansal Proprietor of M/s Exclusive Enterprises was recorded on 03.03.2023 (RUD-9), wherein he inter-alia stated:

- On being asked about the ratio/composition of different type of raw material (inputs) used in each product (Ganesh 701 Tobacco) along with wastage, along with documentary evidences. Sh. Sanjay Bansal gave details of ration/composition of different type of raw material (inputs) used in each product which is as under:

Semi-Finished Product (used in 1 kg of semi-finished product)		
Sr. No.	Input Items (Raw Materials)	Qty. (gms.)
1	Unmanufactured Tobacco	581.140
2	Lime	55.921
3	Karyana (power of Tej Patta, long, kali mirch, elaichi, haldi etc.)	2.796
4	G.L Oil (Glycerin Oil)	0.702
5	P. Oil (Paraffin Oil )	25.219
6	G. Oil (Propline Oil)	14.254
7	S.T. Chemical (Sorbitol Oil)	0.230
8	Flavour Compound (Liquid for fragrance)	2.610
9	Salt	6.305
10	P.G. Chemical (Propline Oil)	1.349





11	Wastage	0.000
	<b>TOTAL</b>	<b>690.270</b>

In one kg of semi - finished product there is around 300-310 gms weight is of moisture (water and natural weight of tobacco leaf). In reference to wastage I am submitting production voucher dated 24.01.2022 (Excise register form 4).

- On being asked about the average cost of each of input used in the production of final product (i.e "Ganesh 701 Tobacco") Sh. Sanjay Bansal replied that the details of average of cost of each input used are as under:

<b>FINISHED PRODUCT(S) (1 Bag/Carton)</b>			
<b>Sr. No.</b>	<b>Finished Product</b>	<b>Input (Semi Finished &amp; Packing Material)</b>	<b>Amount (Avg. Cost)</b>
1	GANESH 701 Tobacco		
	(8gms30p82Pkt)	Semi Finished Product	672.66
		PVC HDPE Bag	21.66
		OUTER (PRINTED LAMINATED/PAPER BOX)	74.62
		PAPER ROLL/ALUM. FOIL-LAMINATED	1,188.18
		<b>TOTAL</b>	<b>1,957.12</b>
2	Ganesh 701Tobacco		
	(20g15p.100pkt)	Semi Finished Product	1,026.00
		PVC HDPE Bag	29.04
		OUTER (PRINTED LAMINATED/PAPER BOX)	91.00
		PAPER ROLL/ALUM. FOIL-LAMINATED	891.03
		<b>TOTAL</b>	<b>2,037.07</b>
3	Ganesh 701Tobacco		
	(22g16p 92pkt)	Semi Finished Product	1,111.42
		PVC HDPE Bag	7.22
		OUTER (PRINTED LAMINATED/PAPER BOX)	83.72
		Readymade Zipper pouch	1,118.72
		C.B.BOX	134.79
		<b>TOTAL</b>	<b>2,455.87</b>
4	GANESH 701Tobacco		
	(39gms11p71Pkt)	Semi Finished Product	1,049.62
		PVC HDPE Bag	21.66
		OUTER (PRINTED LAMINATED/PAPER BOX)	64.61
		Readymade Zipper pouch	593.56
		<b>TOTAL</b>	<b>1,729.45</b>

**Note:-** Wastage of Packing Material is taken on periodic basis by weighing the waste material.



- On being asked about the type of pouches of their product ("Ganesh 701 Tobacco") and their weight in empty form and weight with material, Shri Sanjay Bansal replied that the details of pouches of our product i.e Ganesh Khaini/Tobacco is as under:

Sr. No.	Finished Goods Item Reference	Type of Pouch	Weight (gms)	Material Weight (gms)
1	GANESH 701 Tobacco(8gms,30pouches,82packet)	PAPER ROLL/ALUM. FOIL-LAMINATED	3	8
2	Ganesh 701 Tobacco (20gms,15pouches,100 packet)	PAPER ROLL/ALUM. FOIL-LAMINATED	3.5	20
3	Ganesh 701 Tobacco (22gms,16pouches 92 packet)	Readymade Zipper pouch	3.5	22
4	GANESH 701Tobacco (39gms,11pouches,71Packet)	Readymade Zipper pouch	4.5	39

- On being asked about the number of machines installed in the premises of M/s Exclusive Enterprises, details of machines running per day along with documentary evidences, Shri Sanjay Bansal gave the details which are as under:

Sr. No.	Type of Machine	No. of Installed Machine
(i)	Rotary packing machine	1

The detail of machines installed at the premises is as under:

Sr. No.	Model No.	Manufacturing year	Production capacity per house
1	2016	2016	27000 pouch / hour

As per factory act license/labour law we have been permitted to run our shift from 9.00 A.M to 6 P.M including rest interval 12.00 P.M to 01.00 PM. However, another shift may be run from 08:00 PM to 06.00 AM including rest interval of 2 hours at night during demand period, if any. Further, I am hereby also submitting electricity bill of last three months.

- On being shown the data retrieved from M/s Bharat Transport Company Pvt. Ltd., transporter of M/s Montage Sales Pvt. Ltd. in which statement of concerned persons was recorded and it has been noticed from the data that M/s Exclusive Enterprises has clandestinely received "Ganesh 701 Tobacco" lamination from M/s Montage Sales Pvt. Ltd." the details of truck number along with driver name and other details is as under:

AS PER DETAILS FOUND DURING THE SEARCH AT BHARAT TRANSPORT									
Sr. No.	DATE	Vehicle No.	Name of Driver	BOX	MATERIAL	WEIGHT	DESTINATION	EXPENSES	VEHICLE EXPENSE
1	1/15/2021	2663	Viresh	130	GANESH + COOLIP	3616.69	SONIPAT	5000	-



2	1/22/2021	2663	Viresh	108	GANESH	2936.18	SONIPAT	5000	-
3	1/30/2021	2663	Viresh	125	GANESH + COOLIP	3928.72	NATHUPURA	5000	-
4	4/5/2021	2663	Lalaram	168	GANESH + COOLIP	5810.89	NATHUPURA	-	-
5	12/16/2020	2664	Neeraj	184	GAN+ COOL		SONIPAT	5000	-
6	12/13/2020	2669	Binod	156	GAN+ COOL		NATHUPURA	3000	-
7	12/16/2020	2669	Sehdev	131	GANESH		HIRAN KUDNA	3000	-
8	1/24/2021	2669	Ram Avtaar	150	GANESH + COOLIP	7220.72	SONIPAT	-	-
9	12/30/2020	2671	Bahurilal	226	GANESH	5753.25	HIRAN KUDNA	3000	-
10	1/28/2021	2671	Bahurilal	218	GANESH	6690.54	HIRAN KUDNA	3000	-
11	2/5/2021	2671	Dinesh	139	GANESH	3524.61	NATHUPURA		
12	1/21/2021	5869	Suneel	147	GANESH	4077.4	SONIPAT	5000	-
13	2/21/2021	5869	Amarpal	134	GANESH + COOLIP	4487.99	SONIPAT	2500	-
14	2/25/2021	5869	Amarpal	105	KUBER + GANESH	3062.83	SONIPAT	5000	-
15	1/14/2021	6300	Dilip	55	GANESH	1449.43	SONIPAT	4000	-

Shri Sanjay Bansal replied that as per their record they have not purchased anything through the above mentioned vehicles from M/s Montage Sales Pvt. Ltd. and they denied the facts narrated in the statement dated 25.06.2021 of Shri Sujit Kumar S/o Sh. Ramanand Singh.

● On being asked about what do you generally purchase from M/s Montage Sales Pvt. Ltd. and in one kg of laminates purchase from M/s Montage sales Pvt. Ltd. Shri Sanjay Bansal replied that they generally purchase laminating material from M/s Montage Sales Pvt. Ltd. and the details of these pouches in weight are as under:

S. No.	Type of pouch	Weight of box	Weight of empty single pouch	No. of pouches in one Box	Price of each of each of the final product
1	GANESH 701 Tobacco 8gms	20 to 22 kg	3 grams	6667 to 7333	Rs. 5
2	Ganesh 701 Tobacco 20gms	20 to 22 kg	3.5 grams	5714 to 6285	Rs. 8

There is wastage of around 2 to 3 % in laminating material while making finished product

● On being asked about the ratio of production and sale of Ganesh 701 Tobacco 3 grams & 3.5 gmspouch, Shri Sanjay Bansal replied that as per their records it is approximately in the ratio of 60:40, 60% sale is of Rs.8 pouch and 40% is of Rs.5.

11. As per the details resumed by the officers of MeZU from the premise of M/s Bharat Transport Company Private Limited, the manufacturers of brand “Ganesh ” at Sonipat had



clandestinely received 2,404 boxes i.e; 76,573 kgs of laminates from M/s MSPL during the period Dec 2020 to June 2021.

As per the details resumed by the officers of MeZU from the premise of M/s Bharat Transport Company Private Limited, and sent to this office vide letter dated 01.10.2021 (RUD-10) the manufacturers of brand “Ganesh” Khaini/tobacco at Sonipat/ Nathupura had clandestinely received 2,404 boxes i.e. 76,573 kgs of laminates from M/s MSPL during the period December 2020 to June 2021, However, on the analysis of data given by the MeZU the total quantity of “Ganesh ” Khaini/tobacco found to be received was found to be 52,297.9 Kgs of laminates from M/s MSPL during the period December 2020 to June 2021

Quantity of plastic laminates clandestinely procured by M/s Exclusive Enterprises, Haryana from M/s Montage Sales Pvt. Ltd through M/s. Bharat Transport Company Pvt. Ltd.						
Date	Vehicle	Box	Material	Weight	Destination	Shell Company Name
1/15/2021	2663	65	Ganesh	1808.35	Sonipat	07CBHPR7202R1Z0 / SAMEER TRADING COMPANY
1/22/2021	2663	108	Ganesh	2936.18	Sonipat	N.A
1/30/2021	2663	63	Ganesh	1980.07	Nathupura	07HJPS0550Q1ZG / PRASAD ENTERPRISES
2/8/2021	2663	100	Ganesh	2566.66	Nathupura	07CBHPR7202R1Z0 / SAMEER TRADING COMPANY
2/9/2021	2663	217	Ganesh	5572.45	Nathupura	N.A
4/5/2021	2663	84	Ganesh	2905.45	Nathupura	07CGLPN7896N3Z4 / NIRAJ ENTERPRISES
12/16/2020	2664	92	Ganesh	0	Sonipat	07HJPS0550Q1ZG / PRASAD ENTERPRISES
12/13/2020	2669	78	Ganesh	0	Nathupura	07DOPPR4508E1Z0 / Subham warpers
12/16/2020	2669	131	Ganesh	0	Hiran Kudna	07HJPS0550Q1ZG / PRASAD ENTERPRISES
1/24/2021	2669	75	Ganesh	3610.36	Sonipat	07BXQPN0974E1Z5 / PITAMBAR PACKAGING
12/30/2020	2671	226	Ganesh	5753.25	Hiran Kudna	07HJPS0550Q1ZG / PRASAD ENTERPRISES
1/28/2021	2671	218	Ganesh	6690.54	Hiran Kudna	07CBHPR7202R1Z0 / SAMEER TRADING COMPANY
2/5/2021	2671	139	Ganesh	3524.61	Nathupura	07BLVPP6162R1ZV / SUBRAT TRADING COMPANY
1/21/2021	5869	147	Ganesh	4077.4	Sonipat	07CBHPR7202R1Z0 / SAMEER TRADING COMPANY
2/21/2021	5869	67	Ganesh	2244	Sonipat	07LLYPS5428N1Z0 / KUMAR TRADING COMPANY
2/25/2021	5869	53	Ganesh	1546	Sonipat	07DIOPP3069P1ZA / SITAKANT
1/14/2021	6300	55	Ganesh	1449.43	Sonipat	07IVWPK9323M1ZH / RAVI KUMAR LAMINATES

On analysis of E-way bills of M/s Montage Sales Private Limited, Delhi (M/s MSPL) to M/s Exclusive Enterprises, Nathupura/Sonipat, Haryana, it was observed that the invoices were raised in the name of above mentioned firms located in Delhi and not in Haryana. Thus prima facie, it strongly appears that packaging products were being clandestinely supplied to M/s Exclusive Enterprises in Sonipat/Nathupura, Haryana despite the invoices being raised in the names of firms located in New Delhi.



As per the data received from the DGGI, MeZU total no. of boxes received by “Ganesh” brand at Nathupura/Sonipat is **2404** boxes i.e. **76,573 kgs** and on being perusal of data received from DGGI, MeZU the total number of boxes received by “Ganesh” brand is 1708.5 i.e. **52,297.9 kgs**.

**12.1** Whereas, as discussed in Para 3 above, that during the search of residential premises of Shri Sujeet Kumar Singh, owner of M/s Bharat Transport Company Pvt. Ltd, who was engaged in transportation of printed laminates sold by M/s Montage Sales Pvt. Ltd., Delhi, some crucial evidences regarding clandestine purchase of laminates by various Pan Masala/ Tobacco manufacturer were also unearthed. Shri Sujeet Kumar in his statement dated 25.06.2021 admitted that he was transporting printed laminates sold by M/s Montage Sales Pvt. Ltd., Delhi to various Pan Masala/ Tobacco manufacturers; that the resumed records of transportation were date wise, vehicle wise, brand wise and destination wise; that the details also reflected quantity of laminates transported. On verification of details like date of transportation alongwith vehicle number corresponding with the vehicle number and the date of transportation found in the file number 17, it was found that both the details were found to be matching.

**12.2** And whereas, on the basis of entries relating to Ganesh brand and destination Sonipat/ Nathupura contained in **file no.17** resumed from the residence of Shri Sujeet Kumar Singh vide panchnama dated 25.06.2021, owner of M/s BTCPL, a date wise chart was prepared which shows the quantity of printed laminate supplied to M/s Exclusive Enterprises., Further the invoices issued by M/s MSPL, Delhi and details of consignments pertaining to Ganesh brand mentioned in file @ serial number 17 were matched with the date of E-way bill and the vehicle numbers were found to be matching. The chart prepared in respect of supplies made to M/s Exclusive Enterprises and mentioned in Para 9 above.

### **Investigation Conducted against the fake/non-existent firms:**

**13.1** Whereas, it appears that in the entire nexus of clandestine procurement of Laminates by the Pan Masala/Tobacco Manufacturers from M/s MSPL, the fake/non-existent entities played a key role, as the invoices corresponding the diversion of Laminates was issued in their name. Whereas, on the basis of scrutiny of records of M/s. Bharat Transport Company Private Limited (hereinafter referred to as “M/s. Bharat Transport”) related to supply of Laminates to pan masala manufacturers and their correlation with the corresponding E-way bill data, the details of total fake firms/entities involved was worked out. It emerged that in totality, M/s MSPL had issued bogus invoices to 59 entities against which the accompanied goods were diverted elsewhere to the Pan Masala manufacturers.



**13.2** Whereas, the data mapping of GSTR-1Ms and 2As of the said 07 entities was carried out and on the basis of data collation, it emerged that these firms were having substantial inwards, with major supplier being M/s MSPL in each case, whereas, the corresponding outwards were miniscule in majority of the cases. It further emerged that in some cases, M/s MSPL was the only inward supplier, which clearly established nexus between M/s MSPL and the fake entities. The detail of ITC availed and passed on by the said 07 entities is summarized as under:-

Sr. No.	GSTIN	Trade Name	ITC AVAILED	ITC PASSED ON
1	07BXQPN0974E1Z5	Pitamber Packaging	7,73,93,753	1,74,95,132
2	07HJJPS0550Q1ZG	Prasad Enterprises	6,73,97,030	3,99,64,483
3	07IVWPK9323M1ZH	Ravi Kumar Laminates	4,15,55,525	1,72,24,500
4	07CBHPR7202R1Z0	Sameer Trading Company	3,46,81,655	1,50,465
5	07DOPPR4508E1ZO	Subham Wapers	8,54,36,859	3,42,97,366
6	07BLVPP6162R1ZV	Subrat Trading Company	7,45,94,295	1,57,94,606
7	07BDNPS7160Q1ZJ	Ajay Trading Co	6,48,25,820	3,74,65,829
		<b>Total</b>	<b>44,58,84,937</b>	<b>16,23,92,381</b>

**13.3** Whereas, physical verification of the above said entities was carried out and entity-wise outcome of the same is as under:-

Sr. No.	GSTIN	Trade Name	Outcome of physical verification
1	07BXQPN0974E1Z5	Pitamber Packaging	Non-existent
2	07HJJPS0550Q1ZG	Prasad Enterprises	Non-existent
3	07IVWPK9323M1ZH	Ravi Kumar Laminates	Non-existent
4	07CBHPR7202R1Z0	Sameer Trading Company	Non-existent
5	07DOPPR4508E1ZO	Subham Wapers	Non-existent
6	07BLVPP6162R1ZV	Subrat Trading Company	Non-existent
7	07BDNPS7160Q1ZJ	Ajay Trading Co	Non-existent

**13.4** The details of visit of the above mentioned seven entities is as under:

**(I) M/s AJAY TRADING COMPANY:** The KYC details of M/s Ajay Trading Company, as per the GST registration are as under:

Trade Name & GSTIN	Ajay Trading Company (07BDNPS7160Q1ZJ)
Proprietor's Name, & Residential Address	Shri Ajay Kumar Sandhibigrah 13-B, S.F.S Flat, Pocket A, Mayur Vihar, East Delhi-110096
Principal Place of Business	Plot 17/42 & 17/43, Ground Floor, Blk-D, J J Colony,



Bank Account &  
Branch  
Mobile Number  
E-mail Id  
Registration Status

Shahabad Dairy Near Roop Krishna, Delhi-110042  
NIL  
9792515213  
[ajaytradingcodelhi@gmail.com](mailto:ajaytradingcodelhi@gmail.com)  
Date of Registration 01.01.2020  
Cancelled on application (w.e.f. 20.01.2020)

- The registered principal place of business of M/s Ajay Trading Company was visited on 14.10.2022 (RUD-11) and during the visit the officers contacted Shri Murari Lal Owner of Plot 17/42 & 17/43, Blk-D, J J Colony, Shahabad Dairy and on being enquired about M/s Ajay Trading Company, he had made a written submission wherein, he informed that, the firm M/s Ajay Trading Company, had taken the shop on rent, and one person came in the office after every 8-10 days for some time, and he had never seen movement of any goods from the said shop. The person kept two plastic chairs and one table in the office and same was with him because they had not paid the rent amounting to Rupees Ten thousand. Further, he stated that no business activity was ever noticed from the said premise. No additional place of business was added in GST registration.
  - Based on the above findings, it appears that the M/s Ajay Trading Company has taken GST registration on the basis of forged documents and the said firm is a non-existent firm. Thus, it is incomprehensible how M/s Montage Sales Pvt. Ltd, Delhi could have done business transactions with a firm that has taken GST registration fraudulently and existed only on papers. The only explanation is that M/s Montage Sales Private Limited, Delhi knowingly & intentionally issued invoices to the bogus firms to falsify its financial records by showing fictitious transactions with the bogus firms and thereby passing off irregular ITC and in camouflage of those invoices clandestinely diverted the laminate/packaging material to manufacturer of Pan Masala/Tobacco.
- (ii) **M/s RAVI KUMAR LAMINATES:** The KYC details of M/s Ravi Kumar Laminates as per the GST registration are as under:

Trade Name & GSTIN  
Proprietor Name, PAN &  
Residential Address  
Principal Place of Business  
Bank Account & IFSC  
Mobile Number  
E-mail Id  
Registration Status

Ravi Kumar Laminates  
(07IVWPK9323M1ZH)  
Ravi Kumar,  
D-251, Shahbad Dairy, Sahibabad Daulatpur,  
Delhi, 110042  
Kh-398, Ground Floor, Shahbad, Daulatpur,  
Delhi, 110042  
NIL  
8260284612  
[ravikumarlaminates@gmail.com](mailto:ravikumarlaminates@gmail.com)  
Date of Registration 28.01.2020  
Cancelled suo-moto (w.e.f. 28.01.2020)



- A team of officials of DGGI, GZU under Authorization for Search issued under Section 67(2) of the CGST Act, 2017 visited the registered principal place of business of M/s Ravi Kumar Laminates, Kh-398, Ground Floor, Shahbad, Daulatpur, Delhi, 110042 on 16.06.2022. On visit, the visiting officers tried hard to locate the address of the firm but locals informed that the address was not correct, and no such firm ever exist in the said locality. The proceeding was recorded under Panchnama dated 15.10.2022 (RUD-12). No additional place of business was added in GST registration.
  - Based on the above findings, it appears that the M/s Ravi Kumar Laminates have taken GST registration based on forged documents and the said firm is a non-existent firm. Thus, it is incomprehensible how M/s Montage Sales P Ltd, Delhi could have done business transactions with a firm that has taken GST registration fraudulently and existed only on papers. The only explanation is that, M/s Montage Sales Private Limited Delhi knowingly & intentionally issued invoices to the bogus firms to falsify its financial records by showing fictitious transactions with the bogus firms and thereby passing off irregular ITC and in camouflage of those invoices clandestinely diverted the laminate/packaging material to manufacturer of Pan Masala/Tobacco.
- (iii) **M/s SAMEER TRADING COMPANY:** The KYC details of M/s Sameer Trading Company as per the GST registration are as under:

Trade Name & GSTIN	Sameer Trading Company (07CBHPR7202R1Z0)
Proprietor Name, PAN & Residential Address	Shri Sameer Raj Jagarnatha, Bairiya, Dhodhan, BairyaDhorhan, Gopalganj, Bihar, 841438
Principal Place of Business	House No. B-278-A, Ground Floor Shop, Tigri Extension, New Delhi, 110019
Bank Account & IFSC	NIL
Mobile Number	9006486136
E-mail Id	<a href="mailto:tradingsameer7@gmail.com">tradingsameer7@gmail.com</a>
Registration Status	Date of Registration 08.12.2020 Cancelled <i>suo-moto</i> (w.e.f.04.04.2022)

- A team of officials of DGGI, GZU under Authorization for Search issued under Section 67(2) of the CGST Act, 2017 visited the registered principal place of business of M/s Sameer Trading Company, House No. B-278-A, Ground Floor Shop, Tigri Extension, New Delhi, 110019 on 16.06.2022. On visit, the visiting officers tried hard to locate the address of the firm but locals informed that the address was not correct, and no such firm ever exist in the said locality. The proceeding was recorded under Panchnama dated 18.10.2022 (RUD-13). No additional place of business was added in GST registration.





- Based on the above findings, it appears that the M/s Sameer Trading Company has taken GST registration based on forged documents and the said firm is a non-existent firm. Thus, it is incomprehensible how M/s Montage Sales Private Limited, Delhi could have done business transactions with a firm that has taken GST registration fraudulently and existed only on papers. The only explanation is that, M/s Montage Sales P Ltd, Delhi knowingly & intentionally issued invoices to the bogus firms to falsify its financial records by showing fictitious transactions with the bogus firms and thereby passing off irregular ITC and in camouflage of those invoices clandestinely diverted the laminate/packaging material to manufacturer of Pan Masala/Tobacco.

(iv) **M/s SUBRAT TRADING COMPANY:** The KYC details of M/s Subrat Trading Company as per the GST registration,

Trade Name & GSTIN	Subrat Trading Company (07BLVPP6162R1ZV)
Proprietor Name, PAN & Residential Address	Subrat Kumar Pradhan (BLVPP6162R) Village-Kulalanjuda, Post-Chakara Gogua, Babara, Kendrapara, Odisha-754245
Principal Place of Business	Plot No. 489, Ground Floor, Shahbad, Daulatpur, Delhi, 110042
Bank Account & IFSC	No record available
Mobile Number	8260284063
E-mail Id	<a href="mailto:subrattradingco@gmail.com">subrattradingco@gmail.com</a>
Registration Status	Date of Registration 29.01.2020 Cancelled <i>suo-moto</i> (w.e.f. 30.01.2020)

- A team of officials of DGGI, GZU under Authorization for Search issued under Section 67(2) of the CGST Act, 2017 visited the registered principal place of business of M/s Subrat Trading Company, Plot No. 489, Ground Floor, Shahbad, Daulatpur, Delhi, 110042 on 15.06.2022. On visit at the address, it was gathered that three different firms namely, 1-CRD Plaster and Works (P) Ltd. (Trader of POP), 2-Balaji Traders (FMCG) & 3-Associated Refractory and Minerals (Refractory Bricks) 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 for the last 10 years on rent and as per his knowledge M/s Subrat Trading Co. never existed at the given address. The proceeding was recorded under Panchnama dated 14.10.2022 (RUD-14). No additional place of business was added in GST registration.
- Based on the above findings, it appears that the M/s Subrat Trading Co. have taken GST registration on the basis of forged documents and the said firm is a non-existent firm. Thus, it is incomprehensible how M/s Montage Sales P Ltd, Delhi could have done



business transactions with a firm that has taken GST registration fraudulently and existed only on papers. The only explanation is that, M/s Montage Sales Private Limited, Delhi knowingly & intentionally issued invoices to the bogus firms to falsify its financial records by showing fictitious transactions with the bogus firms and thereby passing off irregular ITC and in camouflage of those invoices clandestinely diverted the laminate/packaging material to manufacturer of Pan Masala/Tobacco.

**V. M/s Pitamber Packaging:** The KYC details of M/s Pitamber Packaging as per the GST registration,

Trade Name & GSTIN	M/s Pitambar Packaging (GSTIN:07BXQPN0974E1Z5)
Proprietor Name, PAN & Residential Address	Pitambar Nayak
Principal Place of Business	Shop in Plot No.13/3, Ground Floor, Back Side, Kapashera, Southwest Delhi-110037
Mobile Number	8542000551
E-mail Id	pitambartrading@gmail.com
Registration Status	Date of Registration 29.01.2020 Cancelled <i>suo-moto</i> (w.e.f. 30.01.2020)

- A team of officials of DGGI, GZU under Authorization for Search issued under Section 67(2) of the CGST Act, 2017 visited the registered principal place of business of M/s Pitamber Packaging, Shop in Plot No.13/3, Ground Floor, Back Side, Kapashera, Southwest Delhi-110037 on 18.10.2022. On visit at the address, it was gathered that despite lot of rigorous efforts, the officers could not find the office premises of M/s Pitamber Packaging, Shop in Plot No.13/3, Ground Floor, Back Side, Kapashera, Southwest Delhi-110037, as the premises address was non-traceable. The proceeding was recorded under Panchnama dated 18.10.2022 (**RUD-15**). No additional place of business was added in GST registration.
- Based on the above findings, it appears that the M/s Pitambar Packaging have taken GST registration on the basis of forged documents and the said firm is a non-existent firm and the address is not traceable. Thus, it is incomprehensible how M/s Montage Sales Private Limited, Delhi could have done business transactions with a firm that has taken GST registration fraudulently and existed only on papers. The only explanation is that, M/s Montage Sales P Ltd, Delhi knowingly & intentionally issued invoices to the bogus firms to falsify its financial records by showing fictitious transactions with the bogus firms and thereby passing off irregular ITC and in camouflage of those invoices clandestinely diverted the laminate/packaging material to manufacturer of Pan Masala/Tobacco.



**VI. M/s Subham Warpers:** The KYC details of M/s Subham Warpers as per the GST registration,

Trade Name & GSTIN	M/s Subham Warpers (GSTIN:07DOPPR4508E1ZO)
Proprietor Name, PAN & Residential Address	Subham Rout,
Principal Place of Business	1 <sup>st</sup> Floor, Plot in Kh. No. 92, Front side, Shamshan Ghat Road, Bijwasan, South West Delhi – 110061
Mobile Number	9792515213
E-mail Id	Subhamwarpers@gmail.com
Registration Status	Date of Registration 07/01/2020 Cancelled suo-moto (Effective from 07/01/2020)

- A team of officials of DGGI, GZU under Authorization for Search issued under Section 67(2) of the CGST Act, 2017 visited the registered principal place of business of M/s Subham Warpers, 1<sup>st</sup> Floor, Plot in Kh. No. 92, Front side, Shamshan Ghat Road, Bijwasan, South West Delhi – 110061 on 18.10.2022. On visit at the address, it was gathered that despite lot of rigorous efforts, the officers could not find the office premises of M/s Subham Warpers, 1<sup>st</sup> Floor, Plot in Kh. No. 92, Front side, Shamshan Ghat Road, Bijwasan, South West Delhi – 110061 on 18.10.2022, as the premises address was non-traceable. The proceeding was recorded under Panchnama dated 18.10.2022 (**RUD-16**). No additional place of business was added in GST registration.
- Based on the above findings, it appears that the M/s Subham Warpers have taken GST registration on the basis of forged documents and the said firm is a non-existent firm and the address is not traceable. Thus, it is incomprehensible how M/s Montage Sales Private Limited, Delhi could have done business transactions with a firm that has taken GST registration fraudulently and existed only on papers. The only explanation is that, M/s Montage Sales P Ltd, Delhi knowingly & intentionally issued invoices to the bogus firms to falsify its financial records by showing fictitious transactions with the bogus firms and thereby passing off irregular ITC and in camouflage of those invoices clandestinely diverted the laminate/packaging material to manufacturer of Pan Masala/Tobacco.

**VII. M/s Prasad Enterprises:** The KYC details of M/s Prasad Enterprises as per the GST registration,

Trade Name & GSTIN	M/s Prasad Enterprises (GSTIN:07HJJPS0550Q1ZG)
Proprietor Name, PAN & Residential Address	Sitanshu Prasad Senapati
Principal Place of Business	House No.8-A, Chanchal Park, Gurdayer Vihar, Nangloi, West Delhi, Delhi, 110041
Mobile Number	8953192254
E-mail Id	prasadenterprises254@gmail.com
Registration Status	Date of Registration 27/12/2019 Cancelled suo-moto (Effective from 30/06/2021)



- A team of officials of DGGI, GZU under Authorization for Search issued under Section 67(2) of the CGST Act, 2017 visited the registered principal place of business of M/s Prasad Enterprises, House No.8-A, Chanchal Park, Gurdayal Vihar, Nangloi, West Delhi, Delhi, 110041 on 18.10.2022. On visit at the address, it was gathered that despite lot of rigorous efforts, the officers could not find the office premises of M/s Prasad Enterprises, House No.8-A, Chanchal Park, Gurdayal Vihar, Nangloi, West Delhi, Delhi, 110041, as the premises address was non-traceable. The proceeding was recorded under Panchnama dated 18.10.2022 (RUD-17). No additional place of business was added in GST registration.
- Based on the above findings, it appears that the M/s Prasad Enterprises have taken GST registration on the basis of forged documents and the said firm is a non-existent firm and the address is not traceable. Thus, it is incomprehensible how M/s Montage Sales Private Limited, Delhi could have done business transactions with a firm that has taken GST registration fraudulently and existed only on papers. The only explanation is that, M/s Montage Sales P Ltd, Delhi knowingly & intentionally issued invoices to the bogus firms to falsify its financial records by showing fictitious transactions with the bogus firms and thereby passing off irregular ITC and in camouflage of those invoices clandestinely diverted the laminate/packaging material to manufacturer of Pan Masala/Tobacco.

## FINANCIAL ANALYSIS -

**14.1** Whereas, in registration details of above mentioned non-existent entities available on GSTN portal, no bank accounts were provided. However, on the basis of details available in GSTR-2A of these firms, it appears that various banks had issued invoices to these entities which may be on account of current accounts of subject entities maintained with these banks. Accordingly, letters dated 20.03.2023 were written to respective banks for forwarding the KYC details and bank statements of the entities under investigation.

### **14.2 Responses received from Banks & analysis of bank statements**

**(i) M/s Prasad Enterprises:-** M/s Prasad Enterprises shows its bank account in ICICI Bank having A/c no. 218305500415. From the scrutiny of account statement (RUD-18), a pattern was observed in which huge cash amount has been shown deposited in account and the same was immediately transferred to M/s MSPL. From September 2021 to November 2021, a total of Rs.9.58 Crore have been deposited in cash and same were immediately transferred to M/s



MSPL. The above pattern indicate that said cash amount was purposely deposited for showing payment transaction against sale shown by M/s MSPL to M/s Prasad Enterprises.

(ii) **M/s Pitambar Packaging :-** M/s Pitambar Packaging shows its bank account in ICICI Bank having A/c no. 218305002453. From the scrutiny of account statement (RUD-19), a pattern was observed in which huge cash amount has been shown deposited in account and the same was immediately transferred to M/s MSPL. From December 2020 to July 2021, a total of Rs. 11.27 Crore have been deposited in cash and same were immediately transferred to M/s MSPL. The above pattern indicates that said cash amount was purposely deposited for showing payment transaction against sale shown by M/s MSPL to M/s Pitambar Packaging.

(iii) **M/s Sameer Trading Company:-** M/s Sameer Trading Company shows its bank account in ICICI Bank having A/c no. 218305500356. From the scrutiny of account statement (RUD-20), a pattern was observed in which huge cash amount has been shown deposited in account and the same was immediately transferred to M/s MSPL. From January 2021 to Feb. 2022, a total of Rs.13.41 Crore have been deposited in cash and same were immediately transferred to M/s MSPL. The above pattern indicate that said cash amount was purposely deposited for showing payment transaction against sale shown by M/s MSPL to M/s Sameer Trading Co.

(iv) **M/s Subrat Trading Company:-**The details of the bank account of M/s Subrat Trading Company is not available on GST portal of the entity as per Rule 10 A of the CGST Rules, 2017.

(v) **M/s Ajay Trading Company:-** The details of the bank account of M/s Ajay Trading Company is not available on GST portal of the entity as per Rule 10 A of the CGST Rules, 2017.

(vi) **M/s Subham Wapers: -** The details of the bank account of M/s Subham Wapers is not available on GST portal of the entity as per Rule 10 A of the CGST Rules, 2017.

(vii) **M/s Ravi Kumar Laminates:-** The details of the bank account of M/s Ravi Kumar Laminates is not available on GST portal of the entity as per Rule 10 A of the CGST Rules, 2017.

#### **INVESTIGATION WITH SUPPLIER (M/s MONTAGE SALES PRIVATE LIMITED)**

15.1 Whereas, during investigation, it emerged that M/s MSPL was the nodal point for diversion of Laminates to the Pan Masala/Tobacco Manufacturers in the guise of goodsless invoices to various non-existent entities. Accordingly, in order to conduct necessary enquiry, search was carried out at the registered premises of M/s. MSPL, located at B-26, B- Block,



Jhilmil Industrial Area, Shahdhara, Delhi on 10.08.2022 and proceedings were recorded in Panchnama dated 10.08.2022 (RUD-21).

15.2 During visit, none of the Directors of M/s MSPL were available. Accordingly, summon dated 10.08.2022 was issued to Shri Tarun Kumar Maiti, Manager of M/s. MSPL for tendering his voluntary statement.

15.3 Whereas, voluntary statement of Shri Tarun Kumar Maiti, Manager of M/s. MSPL was recorded on 10.08.2022 (RUD-22), wherein he inter-alia stated that:

➤ He was the resident of H.No.180-GF, Gyan Khand-4, Indirapuram, Ghaziabad, Uttar Pradesh-201014; that he has done MBA (PGDM) ICBM University, Ahmedabad; that he was working as Manager in M/s. Montage Sales Pvt. Ltd. for the previous 1 year; that prior to this, he was working in M/s Dharampal Satyapal Ltd. for the previous 8 years; that he was looking after the day to day commercial and administrative activities of the company in M/s. Montage Sales Pvt. Ltd. in the absence of the Directors as they were residents of Madhya Pradesh and not attending office on daily basis.

➤ He further stated that M/s. Montage Sales Pvt. Ltd. was formed in 2019 under the directorship of Mr. Subodh Kumar Sharma and Mr. Ashish Kumar Singh, both of whom were residents of Madhya Pradesh; that their relevant details are as under:-

1. Mr. Subodh Kumar Sharma, R/o 403, Sukoon Apartment, Rajesh Prasad Colony, Gwalior, Madhya Pradesh-474002 (Phone No.8839093037).

2. Mr. Ashish Kumar Singh, R/o 28-29B, Satyaraj Enclave, C.P. Colony, Gwalior, Madhya Pradesh-474006 (Phone No.9752728155, 9555975729).

➤ He further states that Mr. Subodh Kumar Sharma and Mr. Ashish Kumar Singh were appointed as directors in the company in September 2021 and prior to them, Mr. Harvinder Singh Matharoo (R/o Plot E-8, Flat No.E-601, Krishna Apra Garden, Indirapuram, Ghaziabad-201001) and Mr. Jasmeet Singh (R/o A-2/602, Krishna Apra Garden, Indirapuram, Ghaziabad-201001) were working as Directors in the company. However, after joining of Mr. Subodh Kumar Sharma and Mr. Ashish Kumar Singh as Directors, both of them resigned from the company and sold their shareholdings.

➤ He further stated that the day to day affairs of the company were presently being looked after by Mr. Subodh Kumar Sharma and he was reporting to him only and as he was residing in Madhya Pradesh, he telephonically update him on daily basis regarding the total sales, purchase, dispatches etc. of the company. Mr. Subodh Kumar Sharma was also looking after the finance related matters of the company.

➤ As regards the business activities of the company, he stated that M/s Montage Sales Pvt. Ltd. was into trading of various types of Printed Laminates (of Plastic, Aluminium & Paper



type). The company did not have any manufacturing facility of its own and were only carrying out trading activities; that their main suppliers were M/s Montage Enterprises Pvt. Ltd., Noida (manufacturer of various types of laminates), M/s. Montage Global Pvt. Ltd., Silvassa (manufacturer of various types of laminates) and M/s. Ultimate Flexipack Pvt. Ltd., Jammu (manufacturer of plastic zip pouches); that their main customers were M/s. Smartpaddle Technology Private Limited, M/s. Southern India, M/s Trimurti Fragrances Pvt. Ltd., M/s. VSG Pan Industries Pvt. Ltd., M/s. Kamna Industries Pvt. Ltd. etc.; that they were also making online sales of their products through Amazon, Flipkart etc.

➤ He further stated that the laminates supplied by their company were printed with brand names of various companies like Ananda, Haldiram, Tansen, Vimal, Kuber, Kamla Pasand, Coolip, Nevla, Shikhar, Southern Bidi, Vedant Pastries.

➤ They do not have any agreements with the owners of the above mentioned brands for trading of laminates printed with their logos/brands. These laminates were received by their company from M/s. Montage Enterprises Pvt. Ltd. & Ors. and further supplied as per the directions given by the directors.

➤ He further stated that in respect of purchases made from M/s. Montage Enterprises Pvt. Ltd., M/s. Montage Global Pvt. Ltd. & Ors., the transportation was arranged by the respective suppliers only. As per his knowledge, the transportation charge was included in the invoice price and he was not aware about any agreement entered into with their suppliers, however, he would check with the directors of their company and will submit the copies of relevant agreements to DGGI shortly.

➤ As regards their outward supplies, he stated that in some cases the transportation was arranged by their company, while in other cases, the same was arranged by the respective customer only. The transporters through whom they were majorly supplying their traded goods are :-

1. M/s Sahara Transport (Contact person Sonu – 9821327466).
2. M/s. TCI
3. M/s. Safexpress.
4. M/s Star Transport (Contact person Santosh – 8287088089).
5. M/s. Shakti Logistics (Contact person Suraj – 6307971819).

Copies of sample GRs/bills of these transporters shall be submitted to your office shortly.

He stated that he was not aware about any written agreements with customers regarding supply of printed laminates to them; that one of the directors namely Mr. Subodh Kumar Sharma might be aware about the same; that prior to him, Mr. Harvinder Singh Matharu used





to look after the process of vendor management. As regards their vendor selection process, their director was having a separate marketing team which procures orders from market for supply of printed laminates & the marketing team conveys the requirements of printed laminates of various brands to their director who in turn corresponds with the manufacturers viz. M/s Montage Enterprises Pvt. Ltd., M/s. Montage Global Pvt. Ltd. and others for supply of the printed laminates to the company. After manufacturing the printed laminates were received by them, Mr. Subodh Kumar Sharma informs them about the details of parties to whom laminates were to be supplied; he was not aware as to which brand of laminates were being supplied to which vendor, however, the manufacturer might be aware about the same. He further stated that they never receive any drawings etc. from the vendors and only their directors knows about the brands of laminates supplied to respective vendors. All of their vendors are in contact with Mr. Subodh Kumar Sharma and all dispatches take place on his instructions only. Mr. Subhodh Kumar daily calls him from his mobile and informs about the details of parties to whom invoices and e-way bills are to be issued along with the details of quantity to be supplied. As a standard practice, they add margin of Rs.2 per kg. in the pricing of laminates supplied to the customers.

➤ They have never verified the existence of their customers to whom goods were supplied by them and all communications of the customers were with their director Mr. Subodh Kumar Sharma only; that the only manage the dispatches as per his instructions.

➤ As per his knowledge, their company was having accounts in two banks, (i) A/c No.50200044023860 in HDFC Bank, Noida Sector-121 Branch (ii) in ICICI Bank, account details of which shall be provided to DGGI shortly; that as per his knowledge, Mr. Subodh Kumar Sharma operates these accounts himself, however, on telephonic confirmation/conversation with him on speaker, he couldn't inform the bank accounts of their company and also couldn't give details of the persons who operates the above mentioned bank accounts of their company & only informed that their advisor is handling the same; that he would ascertain the factual position as regard to operation of above bank accounts and will submit the details of concerned persons to DGGI shortly.

➤ He further stated that the company normally do transit insurance in respect of consignments supplied to their customers. However, no transit insurance was done in case of customers who take delivery of goods from their premises by arranging transport themselves only. Like in case of dispatches made to M/s. Kapur Enterprises on previous day i.e. on 09/08/2022, no transit insurance was done from their side.



- He stated that Mr. Subodh Kumar Sharma, Director of their company looks after the matters related to payments to be made to their suppliers viz. M/s. Montage Enterprises Pvt. Ltd., M/s Montage Global Pvt. Ltd. & Ors. Further, he was also looking after the payments to be received from their customers and himself or his team never follows up on the payments issue with any of the vendors.
- He stated that he has perused the said sheet comprising GSTIN and names of 37 firms/companies to whom their company has supplied printed laminates of various brands and have also signed the same; that he had provided the ledgers of those 37 parties to whom their company has shown supply of printed laminates; that he was aware about the concerned person of only two parties out of these 37 customers viz. M/s Kapur Enterprises & M/s Tradezone Enterprises; that one person namely Mr. Gaurav (Phone No.8564062421) contacts him for supplying laminates to both the above mentioned firms; that on confirmation by Mr. Subodh Kumar Sharma, he arrange supply of laminates to both the above firms of Mr. Gaurav; that as regards the details of concerned persons of remaining firms/companies, he stated that Mr. Subodh Kumar Sharma might be having the relevant details of those entities; that the account details of those entities from which they have received payments against their supplies shall be submitted shortly.
- He further stated that he was not aware about the different types of printed laminates supplied to the above mentioned 37 customers, however, Mr. Subodh Kumar Sharma might be having knowledge about the same as he only interacts with those parties; that the copies of purchase orders related to those customers can also be provided by him only; that only Mr. Subodh Kumar Sharma coordinates with the customers regarding drawings, printing etc. with the manufacturers and he was not having any knowledge about the same.
- He further stated the receivables of the company were being looked after by Mr. Subodh Kumar Sharma only and he can't comment on the same; that he was also not aware if any legal action has been taken by their company in respect of payments which were pending for a considerable time and only Mr. Subodh Kumar Sharma can provide details of the same.
- He submitted the details of the age-wise break up of their creditors as per which an amount of Rs.61,05,53,543/- was due for more than 180 days; that they have not reversed any ITC on account of above said non-payment to creditors within 180 days; that the applicable ITC on above amount works out to Rs.10,98,99,638/-; that he has telephonically discussed the matter with Mr. Subodh Kumar Sharma and he ensured that the reversal of above said ineligible ITC would be done within 2 days & the relevant payment particulars shall be submitted to DGGI.



*He further stated that in past, they had engaged the services of M/s. Bharat Transport Company Pvt. Ltd. for transportation of our supplies to customers. However, they dis-engaged their services around 1 year back and he was not able to recall the name of the concerned person of above company.*

**15.4** Whereas, summon dated 10.08.2022 (**RUD-23**) was issued to Shri Subodh Kumar Sharma, Director of M/s. MSPL for submitting various requisite documents related to the subject investigation and to tender the statement. In response to above, Shri Subodh Kumar Sharma, Director of M/s MSPL vide letter dated 27.08.2022 sought some time for submitting the requisite documents but he never turned up.

**15.5.1** Whereas, further summons dated 17.02.2023 were issued to M/s. MSPL (**RUD-24**), Sh. Ashish Kumar Singh, Director of M/s. MSPL (**RUD-25**), Summons dated 16.02.2023 to Sh. Subodh Kumar Sharma, Director of M/s. MSPL (**RUD-26**), Sh. Jasmeet Singh, Ex-Director of M/s MSPL (**RUD-27**) and Sh. Harvinder Singh Matharoo, Ex-Director of M/s. MSPL (**RUD-28**).

**15.5.2** Furthermore, summons dated 03.03.2023 were also issued to M/s. MSPL (**RUD-29**), Sh. Ashish Kumar Singh, Director of M/s. MSPL (**RUD-30**), Summons dated 16.02.2023 to Sh. Subodh Kumar Sharma, Director of M/s. MSPL (**RUD-31**), Sh. Jasmeet Singh, Ex-Director of M/s MSPL (**RUD-32**) and Sh. Harvinder Singh Matharoo, Ex-Director of M/s. MSPL (**RUD-33**). However, neither anyone appeared in response to the same nor submitted the requisite documents/information called for vide the above said summons. Another summon dated 19.04.2023 was also issued to M/s. MSPL (now known as M/s Lagrowth Associates Private Limited), however, the same also remains unanswered till date.

**16.** Whereas, during pendency of above investigation, it was found that M/s MEPL had filed Company Petition No. (IB)-796(ND)/2022 before the Hon'ble National Company Law Tribunal, New Delhi, to initiate Corporate Insolvency Resolution Process against M/s MSPL for defaulting the payment of Rs.554,88,94,974/- which includes principal amount of Rs.516,17,62,767/- and interest amounting Rs.38,71,32,207/- @18% p.a. on the outstanding principal amount.

**17.** Whereas, from the discussions made in above mentioned Paras, it appears that M/s MSPL, Delhi supplied laminate/packaging materials to M/s Exclusive Enterprises under the camouflage of the invoices issued to various non-existent/non-operational firms, and the said



laminate/packaging materials were used by both M/s Exclusive Enterprises for clandestine production and supply of "Ganesh" Khaini/tobacco.

18. Further, since, Sh. Sujeet Kumar, Director, Bharat Transport Group did not appear against repeated summons issued against him, visit dated 11.05.2023 was made to M/s Bharat Transport Company Private Limited, Transport Nagar, B-134, Sector 69, Noida, Gautam Buddha Nagar, Uttar Pradesh, 201301 and voluntary statement of Sh. Sujeet Kumar was recorded on 11.05.2023 (RUD-34) in which he under alia stated that:-

➤ *He was the former Director and controller (at that time) of M/s Bharat Transport Company Private Limited, Transport Nagar, B-134, Sector 69, Noida, Gautam Buddha Nagar, Uttar Pradesh, 201301; that he used to look after day-to-day activities relating to M/s Bharat Transport Company Private Limited during the period 2017 to 2018 (as director) and from 2018 to 2021 (controller) of the Company; that the Company was started by him in 2017 however, later the Directorship of the company was transferred to Shri Madan Mohan Jena and Shri Keshav Chandra Patro; that in spite of transfer of Directorship of the Company, he was controlling the Company as all the clients were known to him and most of the staffs in M/s Bharat Transport Company Pvt. Ltd. were appointed by him; that as per understanding with the current Directors, he was managing the transportation activities in the Company till 2021.*

➤ *He further stated that M/s Bharat Transport Company Private Limited had approx 84 trucks during the period 2021; that the company was engaged in transportation of goods mainly for the clients, M/s Bharat Foods and Beverages Pvt. Ltd. and M/s Montage Sales Private Limited; that M/s Bharat Foods and Beverages Pvt. Ltd. was under his Directorship and was engaged in manufacture of Noodles, Sabji Masala, etc.; that M/s Montage Sales Private Limited was engaged in trading of Laminates and as per their direction, they used to transport laminates from their Godown at Jhilmil Industrial Area to the address of their clients; that he used to raise bill to M/s Montage Sales Pvt. Limited or their clients as per prior understanding/ direction under HSN "9965" i.e. "Goods Transport Agency"; that the GST No. of M/s Bharat Transport Company was 09AAHCB3571H1ZK and they also transported agricultural goods of local businessman from one place to another on all India basis as "Goods Transport Agency" services.*

➤ *Further, he was shown his statement dated 25.06.2021 recorded at 102, Marvela Tower, Mahagun Garden, Sector 78, Noida, Uttar Pradesh and on he has signed it as token of having seen it and he agreed with the details/facts mentioned in the statement dated 25.06.2021.*



➤ On being asked as he has stated in his statement dated 25.06.2021 that the invoices were raised in the name of shell firms located in Delhi but packaging products were clandestinely supplied to M/s Trimurti Fragrances Private Limited in Manesar, Haryana and Delhi & other Pan Masala manufacturing Companies, despite the invoices being raised in the names of firms located in New Delhi and one being asked about the details of key person who gave him orders on behalf of Montage Sales Private Limited/ M/s Trimurti Fragrances Private Limited for diversion of laminates, Sh. Sujeet Kumar replied that he don't remember the exact details of the invoices mentioned in his statement dated 25.06.2021 as he left the company long time back; that if the invoices were raised in the name of the firms located in Delhi, then usually the goods were transported to that place only. Further, on being shown, the list of E-way bills having numbers of trucks of Bharat transport company Pvt. Limited for the period December 2020- June 2021, he has signed it as token of having seen it. On being shown the movement of few trucks of M/s Bharat Transport Company Private Limited during the period Dec 2020- June 2021, he has signed it and accept that these trucks have crossed Manesar toll Plaza from Delhi Side in spite of invoices being issued for firms located in Delhi only.

➤ Further, Shri Sujit was shown a list of 59 firms/companies to whom M/s. Montage Enterprises Pvt. Ltd have supplied printed laminates through his trucks and on being asked to provide details of concerned persons, KYC Documents, ledgers & contact details with whom they have contacted for transactions and to provide account details of these customers, the details of those firms are mentioned as below:



Sl	Trade Name	Outcome of physical verification
1	H K Enterprises	Found Non-existent
2	Arranger Traddlinks (India) Private Limited	Found Non-existent
3	blue Star	Found Non-existent
4	Bsa Industries	Found Non-existent
5	Convergent Alliance	Found Existing & party submitted that they never made any business from MSPL and they have issued invoices in favour of their firm without any knowledge and never to ok credit against said transaction
6	Gee Kay Sales	Found Non-existent
7	Goyal Aluminiums Limited	Found existent
8	Jk Trading Co	Found Non-existent
9	Kc Laminates	Found Non-existent
10	Kumar Enterprises	Found Non-existent
11	Kumar Trading Company	found Non-existent
12	Mahaveer Industries	Found Non-existent
13	Mahaveer Ji Sales Corp.	Found Non-existent
14	Niraj Enterprises	Found Non-existent
15	Pitamber Packaging	Found Non-existent
16	Prasad Enterprises	Found Non-existent
17	Radical Corporation	Found Non-existent
18	Ravi Kumar Laminates	Found Non-existent
19	Sameer Trading Company	Found Non-existent
20	SBC exports	Found Non-existent
21	Subham <sup>Warpers</sup>	Found Non-existent
22	Subrat Trading Company	Found Non-existent
23	Tiwari Trading Company	Found Non-existent
24	Urban Trading Industries	Found Non-existent
25	XVinjet Industries	Found Non-existent
26	Iyoti Traders	Found Non-existent
27	Mahalaxmi Enterprises	Found Non-existent
28	Sitakant Trading Co	Found Non-existent
29	ST Traders	Found Non-existent
30	Aggarwal Traders	Found Non-existent
31	Swastik Enterprises	Found Non-existent
32	Ramesh Plastics	Found Non-existent
33	Life I Vc Incss	Found Non-existent
34	Gita Enterprises	Found Non-existent
35	Anhant Impcx	Found Non-existent
36	Ajay Trading Co	Found Non-existent
37	SK Packaging Solutions	Found Non-existent
38	Velocious Trading Ltd.	Found Non-existent
39	Elford Industries	Found Non-existent
40	Baba International	Found existent but non-functional at given place of business
41	Mirzapura International	Found Existent
42	Katyayni Enterprises	Found existent but non-functional at given place of business
43	Jaoria Enterprise	Found Non-existent
44	P.R. Traders	Found Non-existent
45	Kapur Enterprises	Found Non-existent
46	Quickbik Enterprises	Found Non-existent
47	Shiv Shakti Enterprises	Found Non-existent
48	BJca International	Found Non-existent
49	Soham Marketing	Found Non-existent
50	Dream Business Services	Found Non-existent
51	Korporate Bizmax Limited	Found Existing
52	Tradezone Enterprises	Found Non-existent
53	Seaborn Creations	Found Non-existent
54	Shree Shyam Trading Company	Found Non-existent
55	Sharma Enterprises	found Non-existent
56	A M Enterprises	Found Non-existent
57	Vishnu Traders	Found Non-existent
58	Pandit Traders	Found Non-existent
59	Kumar Enterprises	Found Non-existent



➤ Sh. Sujeet Kumar Singh replied that he has seen the list of firms, their address, GSTIN and has signed it as a token of having seen it but he was not able to provide the desired information. However, on being shown the invoices and E-way bills he accepted that the trucks mentioned in these E-way bills were under control of M/s Bharat Transport Company Pvt. Ltd only.

➤ The details in respect of goods transported to the firm **M/s Pitamber Packaging (GSTIN-07BXQPN0974E1Z5)** are as follows:

Key Person: Currently don't remember will have to see the records.

Ledger: Was maintained but currently not available.

Logbook: Was maintained but currently not available.

Place of goods pick-up: M/s Montage Sales Pvt. Ltd, B-26, Jhilmil Industrial Area, Delhi-110095

Place of delivery of goods: Will have to see the records, currently not available.

Proof/receipt of delivery of goods: Will have to see the records, currently not available.

Mode of payment: Cash

➤ The details in respect of goods transported to the firm **M/s Prasad Enterprises (GSTIN-07HJJ PS0550QI ZG)** are as follows:

Key Person: Currently don't remember, will have to see the records.

Ledger: Was maintained but currently not available.

Logbook: Was maintained but currently not available.

Place of goods pick-up: M/s Montage Sales Pvt. Ltd, B-26, Jhilmil Industrial Area, Delhi-110095

Place of delivery of goods: Will have to see the records, currently not available.

Proof/receipt of delivery of goods: Will have to see the records, currently not available.

Mode of payment: Cash

➤ The details in respect of goods transported to the firm **M/s Ravi Kumar Laminates (GSTIN-07IVWPK9323M1ZH)** are as follows:

Key Person: Currently don't remember, will have to see the records.

Ledger: Was maintained but currently not available.

Logbook: Was maintained but currently not available.

Place of goods pick-up: M/s Montage Sales Pvt. Ltd, B-26, Jhilmil Industrial Area, Delhi-110095

Place of delivery of goods: Will have to see the records, currently not available.

Proof/receipt of delivery of goods: Will have to see the records, currently not available.

Mode of payment: Cash

➤ The details in respect of goods transported to the firm **M/s Sameer Trading Company (GSTIN-07CBH PR7202R1Z0)** are as follows:

Key Person: Currently don't remember, will have to see the records.

Ledger: Was maintained but currently not available.

Logbook: Was maintained but currently not available.





Place of goods pick-up: M/s Montage Sales Pvt. Ltd, B-26, Jhilmil Industrial Area, Delhi-110095

Place of delivery of goods: Will have to see the records, currently not available.

Proof/receipt of delivery of goods: Will have to see the records, currently not available.

Mode of payment: Cash

➤ The details in respect of goods transported to the firm M/s Subham Warpers (GSTIN-07DOPPR4508EIZO) are as follows:

Key Person: Currently don't remember, will have to see the records.

Ledger: Was maintained but currently not available.

Logbook: Was maintained but currently not available.

Place of goods pick-up: M/s Montage Sales Pvt. Ltd, B-26, Jhilmil Industrial Area, Delhi-110095

Place of delivery of goods: Will have to see the records, currently not available.

Proof/receipt of delivery of goods: Will have to see the records, currently not available.

Mode of payment: Cash

➤ The details in respect of goods transported to the firm M/s Subrat Trading Company (GSTIN-07BLVPP6162RIZV) are as follows:

Key Person: Currently don't remember, will have to see the records.

Ledger: Was maintained but currently not available.

Logbook: Was maintained but currently not available.

Place of goods pick-up: M/s Montage Sales Pvt. Ltd, B-26, Jhilmil Industrial Area, Delhi-110095

Place of delivery of goods: Will have to see the records, currently not available.

Proof/receipt of delivery of goods: Will have to see the records, currently not available.

Mode of payment: Cash

➤ The details in respect of goods transported to the firm M/s Life Wellness (GSTIN-07AAIFL7295EIZO) are as follows:

Key Person: Currently don't remember, will have to see the records.

Ledger: Was maintained but currently not available.

Logbook: Was maintained but currently not available.

Place of goods pick-up: M/s Montage Sales Pvt. Ltd, B-26, Jhilmil Industrial Area, Delhi-110095

Place of delivery of goods: Will have to see the records, currently not available.

Proof/receipt of delivery of goods: Will have to see the records, currently not available.

Mode of payment: Cash

➤ The details in respect of goods transported to the firm M/s Ajay Trading Co (GSTIN-07BDNPS7160QIZJ) are as follows:

Key Person: Currently don't remember, will have to see the records.

Ledger: Was maintained but currently not available.

Logbook: Was maintained but currently not available.

Place of goods pick-up: M/s Montage Sales Pvt. Ltd, B-26, Jhilmil Industrial Area, Delhi-110095

Place of delivery of goods: Will have to see the records, currently not available.

Proof/receipt of delivery of goods: Will have to see the records, currently not available.

Mode of payment: Cash



➤ The details in respect of goods transported to the firm *M/s Jajoria Enterprise (GSTIN-07AOKPK945IR2ZZ)* are as follows:

*Key Person:* Currently don't remember, will have to see the records.

*Ledger:* Was maintained but currently not available.

*Logbook:* Was maintained but currently not available.

*Place of goods pick-up:* *M/s Montage Sales Pvt. Ltd, B-26, Jhilmil Industrial Area, Delhi-110095*

*Place of delivery of goods:* Will have to see the records, currently not available.

*Proof/receipt of delivery of goods:* Will have to see the records, currently not available.

*Mode of payment:* Cash

➤ He further stated that he, being the transporter used to transport the goods as per the direction of their clients; that many times, the clients request the driver to deliver goods to nearby godown or somewhere else; that he don't remember exactly whether during the delivery of goods from the godown of *M/s Montage Sales Pvt. Ltd* to the address of above mentioned 59 firms as per the invoices, where the goods were actually delivered; that the vehicles were in their control; that they deliver the goods on the address as per request from their client, however, no such electronic monitoring of the vehicles & GPS was not installed on their trucks; that as per verbal understanding, they stationed few of their trucks near the godown of *M/s Montage Sales Private Limited* and as per the requirement, loading supervisor of *M/s Montage Sales Private Limited* contacts them for the trucks; that the trucks were loaded by the staff of *M/s Montage Sales Private Limited* and all the transit documents like invoice, E-way Bill etc were given to the driver who deliver the goods at designated place; that the payment was received by their driver after the delivery of goods from the clients of the *M/s Montage Sales Private Limited*.

➤ He further stated that there was no agreement made with *M/s Montage sales Pvt. Ltd.*; that on being shown the copy of records having entry dated 30-Jan-2021, vehicle no 2671, material-Tan, weight-4566.230, destination-Manesar, having details such as date-wise, vehicle-wise & destination-wise transportation of goods resumed from office of *M/s. Bharat Transport Company Pvt. Ltd* according to which these invoices were raised in the name of shell firms located in Delhi but packaging products were clandestinely supplied to *M/s Trimurti Fragrances Private Limited* in Manesar, Haryana and Delhi & other Pan Masala manufacturing Companies and which are corroborated from Eway bill data of trucks which were found crossing Manesar toll plaza from Delhi side on same date and on being enquired as to whether said goods were unloaded/delivered in premise of *M/s Trimurti Fragrances Private Limited* in Manesar, Sh. Sujeet Kumar replied that he has seen and signed in token of having seen the records like his statement recorded during the search dated 25.06.2021, E-way bills and vehicle movement details obtained from E-way-bill portal; that he has already retracted his statement made during the search dated 25.06.2021; that the details were of period 2020-2021, and hence he doesn't remember anything at that time; that no transit insurance was taken for transportation of goods by our company.

➤ Further, as per the invoice it appears that trucks of *M/s Bharat Transport Company Pvt. Ltd* were given on rent to *M/s Rajkumar Transport Company* and *M/s Radha Krishna Freight Carrier* and these transporters have used their bilty/ consignment note to transport the goods of their clients; that the



details belonged to period 2020-2021, and hence he doesn't has any records of M/s Rajkumar Transport Company and M/s Radha Krishna Freight Carriers now.

➤ On being shown Annexure-1 which contains details like weight, quantity and brand of laminates supplied by him from the Godown of M/s MSPL to different Pan masala manufacturing firms.; that annexure-1 had been prepared on the basis of details resumed from his residence during search dated 25.06.2021 & as per the details available it appears that their Company, M/s. Bharat Transport Company Pvt. Ltd was engaged in supply of printed laminates from the Godown of M/s MSPL to various Pan Masala manufacturers in spite of invoice/bills issued in the name of some non-existent/fake firms? Please Comment, Sh. Sujeet Kumar stated that he has signed the annexure-1 as a token of having seen it, however, he don't remember about such details of transportation of laminates to various Pan Masala manufacturers.

## INTERNET PROTOCOL ADDRESS ANALYSIS

**19.1 IP Address analysis:** During the course of Investigation it is observed that M/s Montage Sales Pvt. Ltd. has passed on Input Tax Credit fraudulently to the 07 firms through GSTR 1M without actual supply of goods/ services. These 07 firms were found to availed Input Tax Credit amounting to Rs.44.58 Crore and passed on ITC amounting to Rs.16.23 Crore. M/s MSPL has issued invoices in the name of these 07 firms however, the goods i.e. packaging material was diverted to different manufacturing units. On further investigation, all these seven (07) firms were found to be non-existing on physical verification. Subsequently, a letter was sent to the GSTN, along with a list of above mentioned 59 firms and GSTN was requested to furnish the information about the IP addresses which were used for filing of GST returns of these 59 firms. GSTN vide e-mail furnished the list of IP addresses. The analysis of the Internet Service Providers (which were used to file the GST returns these non-existent firms) was done and it following observations have been made:

(a) **Analysis of IP Address No. 103.217.132.178:** A list of GSTIN is prepared which used IP address 103.217.132.178 and the same is mentioned in 'Annexure I'. From the said list, it is observed that 07 GSTIN(s) have used this IP address, the detail of the same is as following:

- (i) M/s Subrat Trading Company;
- (ii) M/s Sameer Trading Company;
- (iii) M/s Sitakant Trading Company;
- (iv) M/s Ajay Trading Company;
- (v) M/s Kumar Trading Company;
- (vi) M/s J K Trading Company; and
- (vii) M/s K C Laminates



It is observed that the above mentioned IP Address was used on 04.09.2021 for filing of GSTR 1M & GSTR 3B for the month of June, 2021; July, 2021; & August 2021. The said IP connection was started at 13:36 and ended on 15:43. During the said time period, 42 GST Returns (GSTR 1M & GSTR 3B) were filed. Thus, it appears that the said 42 GST returns of the 07 firms were filed by one person using above mentioned IP address. Further, the above mentioned firms were found non-existent at the time of physical verification. From the above mentioned IP analysis, it is observed that services of one Internet Service Provider were used to file the GST returns of the above mentioned non-existent returns. Thus, it appears that this is also the part of the nexus which was created to clear the laminates to TDRP under the guise of supplies made to the above mentioned non-existent firms.

(b) **Analysis of IP Address No. 106.198.169.171:** A list of GSTIN is prepared which used IP address 106.198.169.171 and the same is mentioned in 'Annexure II'. From the said list, it is observed that 03 GSTIN(s) have used this IP address, the detail of the same is as following:

- (i) M/s Subrat Trading Company;
- (ii) M/s Ajay Trading Company; and
- (iii) M/s Subham Wapers

It is observed that the above mentioned IP Address was used on 03.09.2020 for filing of GSTR 1M & GSTR 3B for the month of April, 2020 to August 2020. The said IP connection was started at 12:44 and ended on 16:48. During the said time period, 25 GST Returns (GSTR 1M & GSTR 3B) were filed. Thus, it appears that the said 25 GST returns of the 03 firms were filed by one person using above mentioned IP address. Further, the above mentioned firms were found non-existent at the time of physical verification. From the above mentioned IP analysis, it is observed that services of one Internet Service Provider were used to file the GST returns of the above mentioned non-existent returns. Thus, it appears that this is also the part of the nexus which was created to clear the laminates to TDRP under the guise of supplies made to the above mentioned non-existent firms.

(c) **Analysis of IP Address No. 103.100.6.107:** A list of GSTIN is prepared which used IP address 103.100.6.107 and the same is mentioned in 'Annexure III'. From the said list, it is observed that 02 GSTIN(s) have used this IP address, the detail of the same is as following:

- (i) M/s Prasad Enterprises; and
- (ii) M/s Subrat Trading Company;

It is observed that the above mentioned IP Address was used on 02.09.2020 for filing of GSTR 1M & GSTR 3B for the month of January, 2020 to August 2020. The said IP connection was started at 15:55 and ended on 17:28. During the said time period, 12 GST Returns (GSTR



1M & GSTR 3B) were filed. Thus, it appears that the said 12 GST returns of the 02 firms were filed by one person using above mentioned IP address. Further, the above mentioned firms were found non-existent at the time of physical verification. From the above mentioned IP analysis, it is observed that services of one Internet Service Provider were used to file the GST returns of the above mentioned non-existent returns. Thus, it appears that this is also the part of the nexus which was created to clear the laminates to TDRP under the guise of supplies made to the above mentioned non-existent firms.

(d) **Analysis of IP Address No. 103.87.59.23:** A list of GSTIN is prepared which used IP address 103.87.59.23 and the same is mentioned in 'Annexure IV'. From the said list, it is observed that 06 GSTIN(s) have used this IP address, the detail of the same is as following:

- (i) M/s Ravi Kumar Laminates;
- (ii) M/s Subham Wapers;
- (iii) M/s Ajay Trading Company;
- (iv) M/s Prasad Enterprises;
- (v) M/s Subrat Trading Company; and
- (vi) M/s Pitambar Packaging.

It is observed that the above mentioned IP Address was used on 15.12.2020 for filing of GSTR 1M & GSTR 3B for the month of November, 2020. The said IP connection was started at 11:59 and ended on 15:21. During the said time period, 11 GST Returns (GSTR 1M & GSTR 3B) were filed. Thus, it appears that the said 11 GST returns of the 06 firms were filed by one person using above mentioned IP address. Further, the above mentioned firms were found non-existent at the time of physical verification. From the above mentioned IP analysis, it is observed that services of one Internet Service Provider were used to file the GST returns of the above mentioned non-existent returns. Thus, it appears that this is also the part of the nexus which was created to clear the laminates to TDRP under the guise of supplies made to the above mentioned non-existent firms.

(e) **Analysis of IP Address No. 103.92.113.104:** A list of GSTIN is prepared which used IP address 103.92.113.104 and the same is mentioned in 'Annexure V'. From the said list, it is observed that 09 GSTIN(s) have used this IP address, the detail of the same is as following:

- (i) M/s Ajay Trading Company;
- (ii) M/s Pitambar Packaging;
- (iii) M/s Prasad Enterprises;
- (iv) M/s Ravi Kumar Laminates;
- (v) M/s Subrat Trading Company;



- (vi) M/s J K Trading Company;
- (vii) M/s KC Laminates;
- (viii) M/s Sitakant Trading Company; and
- (ix) M/s Sameer Trading Company.

It is observed that the above mentioned IP Address was used on 10.04.2021 for filing of GSTR 1M & GSTR 3B for the month of February, 2021 & March, 2021. The said IP connection was started at 11:14 and ended on 16:40. During the said time period, 22 GST Returns (GSTR 1M & GSTR 3B) were filed. Thus, it appears that the said 22 GST returns of the 09 firms were filed by one person using above mentioned IP address. Further, the above mentioned firms were found non-existent at the time of physical verification. From the above mentioned IP analysis, it is observed that services of one Internet Service Provider were used to file the GST returns of the above mentioned non-existent returns. Thus, it appears that this is also the part of the nexus which was created to clear the laminates to TDRP under the guise of supplies made to the above mentioned non-existent firms.

(f) **Analysis of IP Address No. 103.92.114.50:** A list of GSTIN is prepared which used IP address 103.92.114.50 and the same is mentioned in 'Annexure VI'. From the said list, it is observed that 03 GSTIN(s) have used this IP address, the detail of the same is as following:

- (i) M/s Ajay Trading Company;
- (ii) M/s Kumar Trading Company; and
- (iii) M/s Pitambar Packaging.

It is observed that the above mentioned IP Address was used on 19.03.2021 for filing of GSTR 1M & GSTR 3B for the month of January, 2021 & February, 2021. The said IP connection was started at 14:28 and ended on 17:45. During the said time period, 07 GST Returns (GSTR 1M & GSTR 3B) were filed. Thus, it appears that the said 07 GST returns of the 03 firms were filed by one person using above mentioned IP address. Further, the above mentioned firms were found non-existent at the time of physical verification. From the above mentioned IP analysis, it is observed that services of one Internet Service Provider were used to file the GST returns of the above mentioned non-existent returns. Thus, it appears that this is also the part of the nexus which was created to clear the laminates to TDRP under the guise of supplies made to the above mentioned non-existent firms.

(g) **Analysis of IP Address No. 146.196.37.240:** A list of GSTIN is prepared which used IP address 146.196.37.240 and the same is mentioned in 'Annexure VII'. From the said list, it is observed that 03 GSTIN(s) have used this IP address, the detail of the same is as following:

- (i) M/s Pitambar Packaging;



- (ii) M/s Prasad Enterprises;
- (iii) M/s Subrat Trading Company;
- (iv) M/s Saneer Trading Company; and
- (v) M/s Sitakant Trading Company.

It is observed that the above mentioned IP Address was used on 18.05.2021 for filing of GSTR 1M & GSTR 3B for the month of April, 2021. The said IP connection was started at 12:53 and ended on 13:22. During the said time period, 10 GST Returns (GSTR 1M & GSTR 3B) were filed. Thus, it appears that the said 10 GST returns of the 05 firms were filed by one person using above mentioned IP address. Further, the above mentioned firms were found non-existent at the time of physical verification. From the above mentioned IP analysis, it is observed that services of one Internet Service Provider were used to file the GST returns of the above mentioned non-existent returns. Thus, it appears that this is also the part of the nexus which was created to clear the laminates to TDRP under the guise of supplies made to the above mentioned non-existent firms.

(h) **Analysis of IP Address No. 47.31.228.173:** A list of GSTIN is prepared which used IP address 146.196.37.240 and the same is mentioned in 'Annexure VIII'. From the said list, it is observed that 07 GSTIN(s) have used this IP address, the detail of the same is as following:

- (i) M/s Jyoti Traders;
- (ii) M/s Swastik Enterprises;
- (iii) M/s Kumar Enterprises;
- (iv) M/s H K Enterprises;
- (v) M/s Gee Kay Sales;
- (vi) M/s Niraj Enterprises; and
- (vii) M/s S T Traders.

It is observed that the above mentioned IP Address was used on 21.06.2021 for filing of GSTR 1M & GSTR 3B for the month of May, 2021. The said IP connection was started at 09:58 and ended on 13:32. During the said time period, 14 GST Returns (GSTR 1M & GSTR 3B) were filed. Thus, it appears that the said 14 GST returns of the 07 firms were filed by one person using above mentioned IP address.

**19.2** Further, on the basis of data regarding the I.P addresses the details of which were provided by GSTN office, all the I.P address were analyzed and tried to find that the I.P address belong to which Network Service Provider through the website [www.whatismyipaddress.com](http://www.whatismyipaddress.com). So letter dated 16.05.2023 was issued to various Network Service Provider Companies asking



therein to submit the details about the Individuals who have used the I.P address for filing of returns.

**19.3.1** In this process letter dated 16.05.2023 **(RUD-35)** bearing DIN No. 202305adgEE000813523 was also issued to M/s Excitel Private Limited and the company replied vide E-mail dated 19.05.2023 **(RUD-36)** and has provided the certain information including the name, Phone number and address of the individuals(s) who were using particular I.P address at a certain point of time. On analyzing the above mentioned data, it was observed that I.P address 146.196.37.240 was used on 18.05.2021 for filing of GST returns of 05 entities which were found to be non-existing during the investigation. The said firm details are as under:

S.NO	GSTIN	NAME	RETURN	DATE	DATE & TIME	I.P. ADDRESS
1	07BLVPP6162R1ZV	SUBRAT TRADING COMPANY	R1	18-05-2021	18-05-2021 13:08	146.196.37.240
2	07BLVPP6162R1ZV	SUBRAT TRADING COMPANY	R3B	18-05-2021	18-05-2021 13:09	146.196.37.240
3	07BXQPN0974E1Z5	PITAMBAR PACKAGING	R1	18-05-2021	18-05-2021 12:53	146.196.37.240
4	07BXQPN0974E1Z5	PITAMBAR PACKAGING	R3B	18-05-2021	18-05-2021 12:55	146.196.37.240
5	07CBHPR7202R1Z0	SAMEER TRADING COMPANY	R1	18-05-2021	18-05-2021 13:08	146.196.37.240
6	07CBHPR7202R1Z0	SAMEER TRADING COMPANY	R3B	18-05-2021	18-05-2021 13:09	146.196.37.240
7	07DIOPP3069P1ZA	SITAKANT TRADING CO.	R1	18-05-2021	18-05-2021 13:20	146.196.37.240
8	07DIOPP3069P1ZA	SITAKANT TRADING CO.	R3B	18-05-2021	18-05-2021 13:22	146.196.37.240
9	07HJJPS0550Q1ZG	PRASAD ENTERPRISES	R1	18-05-2021	18-05-2021 12:54	146.196.37.240
10	07HJJPS0550Q1ZG	PRASAD ENTERPRISES	R3B	18-05-2021	18-05-2021 12:54	146.196.37.240

**19.3.2** Further on analysis of the data submitted vide E-mail dated 19.05.2023, it emerged that three person(s) had used the I.P. Address 146.196.37.240 on 18.05.2021 between 1253 to 1322. The details of three persons are as under:

Sr. No.	Name of the User	Phone Number	Address
1	Kishan Rajput	9911541418	S-417, School Block, Shakarpur, Near Mother Dairy Booth, Delhi- 110092
2	Kailash Nath Kaushik	9968554844	1/9569 Gali No. 4, Pratap Pura
3	Rajat Kumar Sharma	9999196113	S-83, 3 <sup>rd</sup> Floor, School Block, Shakarpur, Delhi

**19.3.3** In order to reach the target person and to take the investigation a head, an email dated 20.05.2023 **(RUD-37)** was again sent to the M/s Excitel Private Limited requesting therein to intimate this office as to who, among the above mentioned three persons, has accessed the GST portal on 18.05.2021 between 12:53 hrs to 13:22 hrs., but no reply was received on E-mail. Further the concerned person of IT person of M/s Excitel was contacted telephonically on





30.05.2023 and he informed that the destination port I.P, which was sent by them vide mail dated 19.05.2023 is the I.P address of the site which was accessed by the persons (s) which were mentioned in their reply. Then these I.P addresses used by the above mentioned three were searched on [www.whatsismyipaddress.com](http://www.whatsismyipaddress.com) and it was found that out of the 126 destination I.P address two of these belong to Goods & Service Tax Network namely 103.83.77.14 & 103.83.76.18 screen Shots of these two destination I.P. Address was taken (RUD-38).

19.3.4 Further on being checking these two destination I.P addresses (103.83.77.14 & 103.83.76.18), it was found that the these two destination I.P addresses were searched/accessed by one personal namely Sh. Kishan Rajput R/o S-417, School Block, Shakarpur, Near Mother Dairy Booth, Delhi- 110092. From the above it was observed that Sh. Kishan Rajput has accessed the website of Goods & Service Tax Network on 18.05.2021 between 12:53 hrs to 13:22 hrs for filing the Goods & Service Tax returns of the five firms (as mentioned above in para)

19.4.1 Whereas a search operation dated 02.06.2023 was conducted on the residential premises of Sh. Kishan Rajput who has accessed the website of Goods & Service Tax in respect of various fake/non-existent firms (Alleged buyers of M/s Montage Sales Private Limited) and Panchnama dated 02.06.2023 (RUD-39) was prepared. During the search of the residence premises various incriminating documents were recovered from the residential premises of Sh. Kishan Rajput and the details of which is as under:

(i) A list of around ninety four (94) fake firms which were found along with their e-way bill, GSTIN id and password and name of bank where bank accounts were opened in respect of these suspected fake firms.

(ii) Further, there were bank account statements of different firm wherein huge amount of cash was deposited was noticed and then the amount through bank channel was transferred to M/s Montage Sales Pvt. Ltd. and its related entities.

(iii) Further various bilties and GR's of M/s Paras Transport Company was found.

19.4.2 Summon dated 02.06.2023 was issued to Sh. Kishan Rajput and statement dated 02.06.2023 (RUD-40) of Sh. Kishan Rajput was recorded wherein he inter-alia stated that he had worked as a part time Account Executive for Shri Gaurav Singh where he used to work during July 2018 to December 2021 (the investigation pertains to December, 2020 to June, 2021) and he used to look-after work related to accounting, cash dealing, registration of GST, filing of GST returns, banking activities, in respect of firms, whose details were being provided to him by Sh. Gaurav Singh; that on being shown a list of the fifty-nine (59) firms about as to whether he has performed any work related to the accounting, cash dealing, GST registration, filing of GST returns, banking activities with respect the firms, Sh. Kishan Rajput stated that out



of those fifty nine (59) firms he has done some work related to accounting, cash dealing, GST registration, filing of GST returns, banking activities in respect of thirty one (31) firms; that those thirty one (31) firms were mainly engaged in the trading of HSN related to paper laminates, paper aluminum foil laminates, printed paper laminates, printed plastic paper laminates etc.; that he had not met any person related to these firms; that Shri Gaurav Singh used to give him direction in respect of filing of GST returns, generation of invoice, payment to be made in bank, E way bill generation, etc. in respect of above-mentioned firms.

He also stated that the relation between M/s Montage Sales Private Limited (MSPL) and the firms which were controlled by Shri Gaurav Singh i.e. in the firm in which he was working can be understood in following manner:

- Shri Gaurav Singh used to collect/obtain/gather PAN cards, Aadhar Cards, E-mail ids, and Mobile Numbers from different persons by using his resources for generation of GST registrations. Further, Sh. Gaurav Singh also receive/collect/obtain various GST registration certificates by using his resources so as to mis-utilized them. In all, at certain point of time, Sh. Gaurav Singh had more than 100 fake GST registrations firms.
- In some cases, where the E-mail ids were not provided by the persons, they used to create their own e-mail ids for the firms.
- Then, they take a GST Registration on the basis of above mentioned documents, after getting GST Registration they used to open accounts in the name of different firms in different banks on the directions of Shri Gaurav Singh.
- After registering these firms with GST department, they used to create login ID for generating E-way bills from the E-way Bill portal.
- After all this process, the firm used to collect cash from MSPL (which was used to be in tune of Rs.1 Crore to Rs. 2 Crore) on daily basis. Thereafter, out of total amount received from MSPL, somewhere around 50-60% of the cash was deposited into the accounts of the above-mentioned (31) firms along with other firms, which were operated and controlled by Shri Gaurav Singh and remaining cash was handed over to the buyers of these above-mentioned 31 firms along with other firms. These buyers of 31 firms along with other firms deposit the cash amount in their bank account.
- After that, MSPL generate sale invoices of complete amount to the 31 firms and other firms which were controlled by Sh. Gaurav Singh.
- Thereafter, they used to transfer this amount (deposited by them in these 31 firms and other firms) into the account of MSPL electronically.



➤ Further, the amount deposited by the buyers of these 31 firms and others transfer that amount electronically into the account of these 31 firms against the sale invoices raised by these 31 firms and others which were controlled by Sh. Gaurav Singh and thereafter, they used to transfer that amount electronically into MSPL.

➤ In this way, they used to convert the cash (black money) of MSPL into white.

➤ However, he was not aware as who was controlling the item, HSN, weight and value for which invoices were issued by MSPL. During these transactions, no actual movement of Goods was recorded.

➤ After generating the bill/ issuance of invoices, they used to inform Sh. Gaurav Singh. After that, they have to inform about the value, item and weight of the items, whose invoice has been issued by them, to one person, namely Sh. Bajpai and Sh. Bajpai used to provide them the truck number to be entered in e-way bill according to the value and weight that matches the vehicle number and they used to generate E way bills, as the user-id and password of e-way bill was created and retained by them. Further, Bajpai ji have approximately data of 400 trucks which were used for e-way bill generation.

➤ Further, mostly the cash work was done by Sh. Arun Saxena (Mob: 7836823892). (It included going to MSPL, Noida in the car along with driver, collecting cash from MSPL, taking back the cash to the office of Shri Gaurav Singh, taking the cash to the Banks, depositing the cash into the bank accounts as per the directions of Shri Gaurav Singh). In some instances, in the absence of Shri Arun Saxena, any person, available in office, on the direction of Shri Gaurav Singh, used to complete the above work of cash. He had also done this wok of cash on some instances.

➤ The returns (GSTR1M and GSTR3B) of the above-mentioned firms were also filed by him on the directions given by Sh. Bhupender Singh, Head Account ([svbhupendra@gmail.com](mailto:svbhupendra@gmail.com), 8882074079). Further, Sh. Bhupender Singh also provided him letter head of various for submitting in the bank at the time of deposit of cash in the banks as the bank used to ask for authority/ recommendation on the letter-head of the firm at the time of deposit of huge amount in cash.

(ii) The firm has provided them the laptops and we used to file the GST returns on those laptops. Sometimes, he used to bring that laptop to his home also. On many occasions, he has filed GST returns on the laptop from his home also. Earlier the OTP were received on e-mail id of firms and they have id and password of those firms. At the time of registrations of firm, OTP were obtained from the mobile number given to them and they called on that mobile number and informed to the person that your number has been given to them by Sh. Gaurav Singh for giving



OTP. The said person already knows the reason behind the OTP. At the time of filing of returns of the above-mentioned firms OTP was received on the mail id of Sh. Bhupender Singh and all these mails were also received on mail id of the firm as well as on the mail id of Sh. Bhupender Singh, and sometimes they took password from Sh. Bhupender Singh and sometimes user id and password were given to us. He used to go to M/s Montage Sales Pvt. Ltd. once in a month to match the amount of invoices generated from the above-mentioned firms and further, he used to contact Sh. Puneet on his mobile number-9555975729 who works as Accountant in M/s Montage Sales Private Limited. Probably C.A Deepak Bichhoria (Mob:9410077000) was looking after the Balance Sheets or other supervision work of these fake firms. In case of departmental litigation, he only used to submit the documents like bank account statement; invoices etc. to Sh. Bhupender Singh who further represent the fake firms with C.A Deepak Bichhoria in the Department.

(iii) He has done the registration of various firms on the GST portal and documents (Aadhar number, mobile number, PAN card, Rent Agreement) were provided by Sh. Gaurav Singh and Sh. Bhupender Singh and accordingly, e-mail ids were created by them. Most of the firm's GST registration sheets were given by Sh. Gaurav Singh and then these firms name with registration sheets were sent to M/s Montage Sales Pvt. Ltd., Noida for billing purpose. For the creation of fake firms, documents were provided by Sh. Madan Mohan Jeena to Sh. Gaurav Singh and some monthly fixed amount was given to the peoples whose id's were used, and this amount was given till the firm was active. Sh. Gaurav Singh was Director in Bharat Group of Companies. His brother's name is Saurav Singh, and probably lives in Antrix Golf View2, Assotech Windsor Court, Noida Sector-78, U.P. Sh. Gaurav Singh mainly looks after the work of fake billing only and his cousins were operating M/s Bharat Transport Company Pvt. Ltd., M/s Bharat Foods & Beverages, M/s Bharat Apparels Pvt. Ltd., M/s Bharat Value Bazar Pvt. Ltd. Further, at the time of his resignation, Sh. Gaurav Singh gave me Certificate of Appointment and Resignation Acceptance for the firm M/s Bharat Apparels (P) Ltd. Further Sh. Gaurav Singh also told him that he was the Director of Bharat Group of Companies. Apart from using his official e-mail id [acc.staff17@gmail.com](mailto:acc.staff17@gmail.com), he used his personal e-mail id [kishan766rajput@gmail.com](mailto:kishan766rajput@gmail.com) for filing of GST returns of these firms. Currently, he didn't remember the password of office mail id. As per his information only bills were generated for the firms mentioned above and he didn't know the amount of commission. The commission amount was only known to Sh. Gaurav Singh and M/s Montage Sales Pvt. Ltd.

(iv) On being enquired about that as per his record, he has filed GST returns of five firms namely M/s Pitambar Packaging, M/s Subrat Trading Company, M/s Sitakant Trading



Company, M/s Sameer Trading Company & M/s Prasad Enterprises Sh. Kishan Rajput replied that Yes, the GST returns of above-mentioned firms were filed by him by a laptop which was given to him by Sh. Gaurav Singh to file these GST returns. Further, the same laptop was carried by him at his home and to the best of their knowledge, he has used the same laptop at his home for filing these GST returns. However, the same laptop was returned to the Sh. Gaurav Singh some time back.

**19.5** Based on the search at the residential premises of Sh. Kishan Rajput and on the basis of discreet enquiry, it was found that Sh. Gaurav Singh was operating his office from RWA Society K0-15, Block- C, Sector-71, Block C, Noida, Uttar Pradesh – 201307. Accordingly, a search operation dated 13.06.2023 was conducted on the above mentioned address and panchnama dated 13.06.2023 (RUD-41) was drawn on the spot. Further, summon dated 13.06.2023 (RUD-42) was issued to Sh. Gaurav Singh and statement dated 13.06.2023 (RUD-43) of Sh. Gaurav Singh was recorded wherein he inter-alia stated that M/s Bharat Group Limited is owned by his cousin brother namely Sh. Sujeet Kumar Singh; that he had been allotted the work of accounting, cash dealing, banking activities, in respect of firms whose details were being provided by his cousin i.e. Sh. Sujeet Kumar Singh from time to time; that on being shown list of fifty-nine (59) firms, Shri Gaurav Kumar replied that he has carefully examined the list of fifty-nine (59) firms shown to him and on being enquired as to whether he has done some work related to accounting, cash dealing, GST registration, filing of GST returns, banking activities in these firms or not, he stated that he knows some of the firms in the list and has done work in respect of them; that out of the total 59 firms mentioned in the list, he has worked for 19 firms; that these firms were mainly engaged in the trading of packaging material of plastic laminates, used in the packaging of Pan Masala, Tobacco & other items; that he never met any person (s) who was/were related to the above-mentioned firms; that on the directions of Shri Sujeet Kumar Singh, he used to give direction to his staff in respect of filing of GST returns, generation of invoices, payment to be made in respective bank accounts, E-way bill generation, etc. in respect of the above-mentioned firms. He further stated that apart from him, total six to seven persons were also involved in the process of billing in respect of M/s Montage Sales Pvt. Ltd. that he worked on the directions of Sh. Sujeet Kumar Singh and he was the supervisory person of this work and in-charge of the entire finance related work; that he used to give directions to the staff such as Shri Bhupendra Singh, Shri Harish etc., for Issuance of Invoices, Transactions of money, collection of cash, generations of E-way Bills, issuance of Credit Notes/ debit Notes, filing of GST returns etc.; that Shri Arun Saxena, was the cash handler of the firm; that he used to give directions to Shri Arun Saxena as to which amount (in cash) has to be collected from Montage Sales Private Limited and thereafter Shri Arun Saxena used to deposit the cash collected from



Montage Sales Private Limited in different accounts of the above-mentioned firms and thereafter, the said amount was again transferred in the account of the M/s Montage Sales Private Limited

He further stated that M/s Montage Sales Pvt. Ltd., Noida has an average monthly sale of packaging material of around 5000 tones and for transportation of the same, they hire some four to five transporters such as M/s Bharat Transport Company, M/s Paras Transport Company, M/s Swastik Freight Carrier, M/s North East Freight Carrier; that work related to billing was also distributed to different persons like Sh. Sujeet Kumar Singh and Others; that business relationship between MSPL and the office which he was supervising and controlled by Shri Sujeet Kumar Singh (hereinafter will be referred to as '**the firm**') can be understood in following manner:

- M/s Bharat Transport Company Pvt. Ltd. used to receive various GST registration certificates by using their resources so as to mis - utilized them. In all, at certain point of time, at a time they have more than 50 fake GST registrations firms.
- After receiving the fake firms, we used to create login ID for generating E-way bills from the E-way Bill portal.
- After this process, the firm used to collect cash from MSPL (which was used to be in tune of Rs.1 Crore to Rs. 2 Crore) on daily basis. Thereafter, out of total amount received from MSPL, somewhere around 50-60% of the cash was deposited into the accounts of the above-mentioned firms along with other firms, which were operated and controlled by Shri Sujeet Kumar Singh and remaining cash was handed over to the buyers of these above-mentioned firms along with other firms. These buyers of these firms along with other firms deposit the cash amount in their bank account.
- After that, MSPL generate sale invoices of complete amount to these firms. Thereafter, they used to transfer this amount into the account of MSPL electronically.
- Further, the amount deposited by the buyers of these firms and others transfer that amount electronically into the account of these firms against the sale invoices raised by these firms and others which were controlled by Sh. Sujeet Kumar Singh and thereafter, they used to transfer that amount electronically into MSPL. In this way, they used to convert the cash (black money) of MSPL into white.
- After generating the bill/issuance of invoices, they used to generate E-way bills according to the value and weight that matches the vehicle number and he used to generate E-way bills, as the user-id and password of e-way bill was created and retained by them. Further, they have approximately data of 400 trucks which were used for e-way bill generation. The



returns (GSTR1M and GSTR3B) of the above-mentioned firms were also filed by him on the directions given by Sh. Sujeet Kumar Singh.

He further stated that he used to get directions from Sh. Sujeet Kumar Singh which ultimately received directions from M/s Montage Sales Pvt. Ltd. and they routinely change their locations of offices so as to not get caught; that they have not done the work related to GST registration of fake firms.

Further, on being asked about that during the search at his premises located at KO-15, Sector -71, Noida, various bilties of M/s Bharat Transport Company Pvt. Ltd. along with different companies/entities invoices have been found, Sh. Gaurav Singh replied that it might be possible that Shri Madan Mohan Jeena, the present owner of M/s Bharat Transport Company Pvt. Ltd. has placed these bills at their office premise; that as of now there are two companies involved in clandestinely removing the laminates or printing material for M/s Montage Enterprises, one is M/s Bestpack Enterprises Pvt. Ltd. (07AAKCB0250A1ZD) and the other is M/s Arihant Foods Pvt. Ltd. (07AARCA3901C1ZZ).

**19.6.1** Further, a letter dated 16.05.2023 (**RUD-44**) was sent to M/s Fusionnet Web Services Private Limited with a request to inform about contact details which have used the IP addresses (which were mentioned in the letter dated 16.05.2023) to access the website of GSTIN at particular date and time (as the same was accessed to file the GSTR 1M and 3B of M/s Jajoria Enterprises and M/s Life Wellness). In compliance to the same, M/s Fusionnet Web Services Private Limited vide E-their mail dated 19.05.2023 (**RUD-45**) replied that they have pulled data against the info provided by DGGI, Gurugram Zonal Unit Office and found one user is common in this IP. Details of that user is Name:- Vishal Dagar, Address:- Unit No 718.Tower-1 Assotech Business Crestera Sec-135, Mobile No:- 8700157475, Email Id:- ca.vishaldagar@gmail.com, Device MAC :- 98da.c472.e9f3, Gautam Buddha Nagar , Uttar Pradesh.

**19.6.2** On the basis of above information, the officers of DGGI, Gurugram Zonal Unit visited the address Unit No 718, Tower-1 Assotech Business Crestera Sec-135, Gautam Buddha Nagar, Uttar Pradesh on 27.07.2023. On reaching at the premises it was found that the said premises was occupied by Shri Uma Shankar and he was engaged in the business of renting of furniture/ electronic items and was also working as real estate agent. During the search of the above mentioned premises some incriminating documents including the stamps of Life wellness and Jajoria Enterprises, were found along with the router which whose details were provided by M.s Fusion Net Web Services Private Limited and the same were resumed vide Panchnama dated 27.07.2023 (**RUD-46**). Further, statement of Shri Uma Shankar (**RUD-47**) was recorded under Section 70 of the CGST Act, 2017 wherein he inter-alia stated that *the has started the operations*



at 718, 7<sup>th</sup> Floor, Tower-1, Assotech Business Cressita, Sector-135, Noida, UP-201301 from October, 2022; that he has shifted the company here because one of his friends Sh. Vishal Dagar was running company at this address by the name of M/s Rusty Woods, that M/s Fusion Net Broadband Company's internet connection is being used at the premises and the payment of internet bill is being done by him since October, 2022; that this internet connection is in the name of Sh. Vishal Dagar; that the router used in providing the internet connection is of tp-link and the mac address of the same is 98-DA-C472-E9-F2. Further, he was shown a list of 59 firms which are being under investigation in the Montage Case, and after carefully examining the list of fifty-nine (59) firms and on being asked as to whether he has done some work related to accounting, cash dealing, GST registration, filing of GST returns, banking activities in these firms, he stated that he has not heard anything about those firms. Further, on being asked about that GST returns of two firms namely M/s Jajoria Enterprises and M/s Life Wellness have been filed using the IP address of internet connection installed at their premises, Sh. Uma Shankar replied that these GST returns might be filed by people operating at that premise before October, 2022 and Sh. Vishal Dagar might be aware of the same.

**19.6.3** Further, Shri Uma Shankar was requested to call Shri Vishal Dagar to the said premises. Shri Vishal Dagar came 2 hours later and joined the proceedings. Statement of Shri Vishal Dagar (RUD-48) was recorded under Section 70 of the CGST Act, 2017 wherein he inter-alia stated that he had worked as one of the partners in Team SVP realty which worked as broker in real estate and at that time, his office was located at 718, Tower-1, Assotech Business Cresteria, Sector-135, Noida, U.P. from March, 2021 to October, 2022; that he has taken the premises on rent during March 2021 to November 2022; that he had left the said premises in November, 2021, however, the agreement is still on his name. He also informed that after about 3 or 4 months, one C.A namely Sh. Anmol Kumar having mobile number 9310234626, 9312745308, 6306804157, mail id Caanmolkumar@gmail.com (whose current office address is 1<sup>st</sup> Floor, SNG Plaza, Ansal Golf Link-1, Sector- Omega-1, Greater Noida -201310) approached him and requested him to provide some office space to him. Further, as Sh. Anmol Kumar was old alumnus of him, he provided him some space in his office. He used to keep 3 to 4 assistants with him. He worked in this office till November, 2022 and Shri Anmol, C.A., also worked with in this office till November, 2022. After November 2022, Sh. Vishal Dagar shifted to M/s Realty Assistant Private Limited and this premise was again handed over to Sh. Uma Shankar who uses this place for his company / firm Five X Prop, which deals in providing the household items on rent. The agreement is still on his name with the landlord till August 2023. Further, at the Unit No. 718, Tower-1, Assotech Business Cresterra, Sector-135, Noida, U.P. - 201301 connection of





M/s Fusionnet Web Services Pvt. Ltd. having router of brand "TP Link" MAC ID as: 98da.c472.e9f2 and this connection is installed at his id proof; that on being asked about the specific information that they are using the Internet services of M/s Fusionnet Web Services Pvt. Ltd. having I.P Address as 103.219.228.166, 45.251.50.50, 103.77.0.232, 103.77.0.61, 103.77.1.79, 43.230.64.10, 43.230.64.196, 43.230.64.252, 43.230.64.30, 43.230.65.139 and the router used by you is of "TP Link" brand bearing MAC ID as : 98da.c472.e9f3. Sh. Vishal Dagar replied that he agrees that he has internet connection of M/s Fusionnet Web Services Pvt. Ltd., However, he was not sure about the I.P. Address and MAC ID of the router installed at the premises is 98da.c472.e9f2; that on being requested he uninstalled the router and checked the information which is available on the router and found that S/N:3195069004659, PIN:13994389 is mentioned and MAC ID is mentioned as: MAC: 98da.c472.e9f2 on the body of router. He was shown the list of 59 firms which were under investigation of the Montage case and he carefully examined the list of fifty nine (59) firms shown to him and on being enquired as to whether he has done some work related to these firms, Sh. Vishal Dagar Stated that he has not done any activity related to filing of GST returns, E- way bill generation, generation of invoices. Further, he stated that Sh. Anmol C.A has worked in this office during April 2022 to November 2022 and he used his above mentioned internet connection it may be possible that he might have done some work related to GST returns, E- way bill generation, generation of invoices etc. At this address he has done work related to the brokerage related to the real estate property.

Further, with respect to documents related to some of the firms, which were recovered from the above mentioned premise i.e. 718, Tower-1, Assotech Business Cresterra, Sector 135, Noida, he stated that all those documents belonged to Sh. Anmol Kumar, C.A.; that on being shown the documents recovered from the above mentioned premises related to the firms M/s Jajoria Enterprises (07AOKPK9451R2ZZ) and M/s Life Wellness (07AAIFL7295E1Z0) whose returns were filed by using his office internet of M/s Fusionnet Web Services Pvt. Ltd. having I.P Address as 103.219.228.166, 45.251.50.50, 103.77.0.232, 103.77.0.61, 103.77.1.79, 43.230.64.10, 43.230.64.196, 43.230.64.252, 43.230.64.30, 43.230.65.139 and the router used by their office is of "TP Link" brand bearing MAC ID as : 98da.c472.e9f3 and this internet connection is on his name. Shri Vishal Dagar replied Yes, he has seen the documents and put his dated signature on the same. He has earlier stated in above question that this internet connection is on his name but returns related work was not done by him or any of his office staff because their work was related to the brokerage of real estate projects. Information about these two firms i.e. M/s Jajoria Enterprises and M/s Life Wellness might be available with Shri Anmol Kumar, C.A. If the GST returns of M/s Jajoria Enterprises and M/s Life Wellness are filed by using the above-mentioned internet connection, then these might be filed by Shri Anmol Kumar.



19.6.4 Further, on the basis of above information the officers searched the office address of Sh. Anmol Kumar C.A located at 48, FF, SNG Plaza, Ansal Golf Link, Sector- Omega-1, Greater Noida, U.P-201310 on 01.08.2023. Shri Anmol Kumar was not available at the time of search. However, some incriminating documents were found during the search and the same were resumed vide Panchnama dated 01-02.08.2023(RUD-49). Further, Statement of Shri Pushpender Kumar,(RUD-50) Accountant was recorded under Section 70 of the CGST Act,2017 wherein he inter-alia stated *that the said office belonged to Shri Anmol Kumar; that at this office, work related to filing of returns and generation of invoices and e-way bills is being done on the direction of Shri Anmol Kumar (who was chartered accountant by profession) at Horam Singh Complex, Sector-15, Noida, U.P for the duration 5 to 6 months after that their office shifted to FF-46, Ansal Arcade, Sector-18 Noida, U.P-201301; that at this address, their office ran for the period 2019 to July 2022 and after that they shifted to Assotech Business Cresterra, 7<sup>th</sup> Floor, 718, Sector-135, Noida, U.P-201301 and worked there for approximately for 7 to 8 months. Thereafter, they shifted to this present address i.e. 48 FF, SNG Plaza, Ansal Golf Link, Greater Noida, U.P-201310; that Sh. Anmol C.A took another office at this location i.e. 7 FF, SNG Plaza, Ansal Golf Link, Greater Noida, U.P-201310; that he was shown a list of 59 firms which are under investigation in the case of Montage Sales Private Limited, he has carefully examined the list of fifty-nine (59) firms shown to him and the information as to whether he has done some work related to accounting, GST registration, filing of GST returns, banking activities in these firms, he stated that he has done work related to M/s Life Wellness, M/s Jajoria Enterprises, Ms Kumar Enterprises, M/s Sharma Enterprises; that these firms were mainly engaged in the trading of HSN related to paper laminates, paper aluminum foil laminates, printed paper laminates, printed plastic paper laminates etc. and all these firms were created on the direction of Sh. Anmol Kumar C.A.; that he has filed returns of M/s Jajoria Enterprises (07AOKPK9451R2ZZ) and M/s Life Wellness (07AAIFL7295E1Z0) using internet of M/s Fusionnet Web Services Pvt. Ltd.TP Link" brand bearing MAC ID as: 98da.c472.e9f3 installed at Unit No. 718, Assotech Business Cresterra, Noida Sector -135, U.P and this premises was used by Sh. Anmol Kumar C.A for the office work from July 2022 to November 2022 and this premises was taken on rent by Sh. Vishal Dagar; that he he don't know about the relation between M/s Montage Sales Private Limited (MSPL) and the firms which were controlled by Shri Anmol Kumar against which he has replied yes. This can only be known to Sh. Anmol Kumar. As per his knowledge, these firms have made purchases from M/s Montage Sales Private Limited (MSPL).*



19.7 Further, it is observed that the instant case against M/s Montage Sales Private Limited was initiated by search conducted by the Meerut Zonal Unit of the DGGI on 25.06.2021 at the residential premises of Shri Sujit Kumar Singh, the then controller and operator of M/s Bharat Transport Private Limited and his statement was recorded on the spot wherein he provided the detailed information about the modus and manner of clandestine removal of laminates. Thus, it appears that this entire nexus of clandestine clearance of aluminum laminates, paper laminates from the premises of MSPL was running under the supervision of MSPL with active connivance of Shri Sujit Kumar Singh, wherein the laminates were allegedly shown to supply to various fictitious firms while the actual goods were being diverted to the tobacco/Pan Masala manufacturers.

20.1 Whereas, from the foregoing discussion, it appears that M/s Exclusive Enterprises clandestinely manufactured & supplied Ganesh Khaini/tobacco. The packaging material used for the packing of the Pan Masala was clandestinely procured from M/s Montage Sales P Ltd, Delhi and the same was transported by M/s Bharat Transport Company P Ltd. However, the evidence regarding unaccounted procurement of printed laminates was for a limited period only. Whereas, to quantify the tax liability based on clandestinely procured printed laminates as per file @ serial number 17, the total quantity of printed laminate clandestinely procured by M/s Exclusive Enterprises, number of pouches manufactured out of 1 kg of printed laminate and transaction value of Khaini/tobacco of different MRP required to be ascertained and the same is ascertained in para number 22 mentioned below.

20.2 Whereas, the month wise quantity of unaccounted printed laminates procured from M/s Exclusive Enterprises as per reference letter dated 01.10.2021 by DGGI, Meerut Zonal Unit (MeZU) is as under:

Sr.No.	Brand	Destination	Qty.(Box)	Qty.(Kg.)
6	Ganesh	Nathupura/Sonipat	2,404	76,573

20.3 Whereas, during the search of the factory premises of M/s Exclusive Enterprises on 27.01.2022, an exercise was conducted to ascertain the number of pouches of Pan Masala & Tobacco of various MRPs manufactured out of 1 kg of printed laminate. Accordingly, the pouch packing machine was operated and printed laminates of various MRPs were loaded in the machine and the number of pouches manufactured out of 1 Kg printed laminate was calculated. The process carried out for ascertaining number of pouches manufactured out of 1 Kg printed laminate is detailed in the respective panchnamas drawn at M/s Exclusive Enterprises. Further statement dated 27.01.2022 of Shri Sanjay Bansal, proprietor of M/s Exclusive Enterprises was



recorded on the spot. Sh. Sanjay Bansal during the recording of statement dated 03.03.2023 further confirmed that he had operated the pouch packing machine to ascertain the number of pouches manufactured out of 1 kg of printed laminate. He confirmed that out of 1 Kg of printed Laminate, 333 pouches of “Ganesh” Khani/tobacco of MRP Rs.5/- & 286 pouches Rs.8 are manufactured. The said details are tabulated as under:

Description	MRP (Rs.)	No. of Pouches manufactured out of 1 Kg. Printed Laminate
Ganesh	5	333
Ganesh	8	286

21. Whereas, a detailed enquiry regarding the unaccounted procurement of printed laminates and unaccounted production & supply of Pan Masala/Tobacco was made from Shri Sanjay Bansal, Proprietor of M/s Exclusive Enterprises, during the course of his statement dated 03.03.2023. Since a total of 76,573 kgs of unaccounted printed laminate of “Ganesh”, brand Khaini/tobacco was supplied by M/s Montage Sales Pvt. Ltd, Delhi, hence Shri Sanjay Bansal during his statement dated 03.03.2023 was asked to ascertain how much quantity of unaccounted printed laminate was received in M/s Exclusive Enterprises. In response, Shri Sanjay Bansal stated that as per their records they have not purchased anything through the above mentioned vehicles from M/s Montage Sales Pvt. Ltd. and they denied the facts narrated in the statement dated 25.06.2021 of Sh. Sujit Kumar S/o Sh. Ramanand Singh.

#### 22.1 Tax Quantification in respect of M/s Exclusive Enterprises:

Whereas, on the basis of production figures provided by Shri Sanjay Bansal, the total quantity of printed laminates used in the manufacture of accounted Tobacco and manufactured by M/s Exclusive Enterprises was arrived at. Accordingly, the numbers of pouches of different Khaini/tobacco manufactured by M/s Exclusive Enterprises was also calculated in the same ratio as that of accounted production, the details of which are also reflected in above paras.

22.2 GST & Cess have been charged on the assessable value and the rate of GST & Cess is taken as per Notification No. 01/2017-CT (Rate) dated 28.06.2017 (as amended) and Notification No. 01/2017-Compensation Cess (Rate) dated 28.06.2017. In the instant case matter and as per the existing law for the period under consideration, applicable tax rates on the branded Pan Masala are (i) CGST @14%; (ii) SGST @14% & (iii) Compensation Cess @160%.

22.3 The number of pouches of “Ganesh” brand Khaini/tobacco of MRP Rs. 5/- & 18 manufactured out of unaccounted printed laminate as per Annexure-A are also shown herein under:



Quantity of unaccounted printed laminates procured from M/s Montage Sales Pvt. Ltd., Delhi as per the documents reference by Meerut Zonal Unit (in Kgs)	52,297.995
Total number of pouches of "Ganesh" brand Khaini/tobacco of MRP Rs.5/- manufactured in 1 Kg lamination	333
Total number of pouches of "Ganesh" brand Khaini/tobacco of MRP Rs.8 manufactured in 1 Kg lamination	286
Total number of pouches of "Ganesh" Khaini/tobacco of MRP Rs.5/- manufactured in 20,919.198Kg lamination (40 %)	69,73,066
Total number of pouches of "Ganesh" Khaini/tobacco of MRP Rs. 8/- manufactured in 31,378.797Kg lamination (60 %)	89,65,370.57

**Calculation of Tax on one pouch of "Ganesh" brand Khaini/tobacco having MRP Rs. 5/-**

<b>A</b>	<b>Maximum Retail Price</b>	<b>5</b>
<b>B</b>	<b>Transaction Value (Sale Value) per piece</b>	<b>0.853</b>
<b>C</b>	<b>Abatement (%)</b>	<b>55</b>
<b>D</b>	<b>Percentage after abatement</b>	<b>45</b>
<b>E</b>	<b>Taxable Value for calculation of Central Excise Duty &amp; NCCD (8*45%)</b>	<b>2.25</b>
<b>F</b>	<b>Rate of Central Excise Duty (%)</b>	<b>0.5</b>
<b>G</b>	<b>Central Excise Duty on one pouch</b>	<b>0.011</b>
<b>H</b>	<b>Rate of NCCD (%)</b>	<b>25</b>
<b>I</b>	<b>NCCD on one pouch (@25%)</b>	<b>0.5625</b>
<b>J</b>	<b>Assessable Value for GST (B+G+I)</b>	<b>1.4265</b>
<b>K</b>	<b>Rate of GST (%)</b>	<b>28</b>
<b>L</b>	<b>GST on one pouch (@28%)</b>	<b>0.4</b>
<b>M</b>	<b>Rate of GST Compensation CESS (%)</b>	<b>160</b>
<b>N</b>	<b>GST Compensation CESS (@160%)</b>	<b>2.28</b>
	<b>TOTAL TAX (G+I+L+N)</b>	<b>3.256</b>

**Calculation of Tax on pouches 69,73,066 of "Ganesh" brand Khaini/tobacco having MRP Rs. 5/-**

<b>1</b>	<b>Number of Pouches</b>	<b>69,73,066</b>
<b>2</b>	<b>Central Excise Duty (@ 0.018 per pouch)</b>	<b>76,703.73</b>
<b>3</b>	<b>NCCD (@0.9 per pouch)</b>	<b>39,22,349.63</b>
<b>4</b>	<b>GST (@0.7 per pouch)</b>	<b>27,89,226.40</b>
<b>5</b>	<b>GST Compensation Cess (@4 per pouch)</b>	<b>1,58,98,590.48</b>
<b>6</b>	<b>TOTAL</b>	<b>2,26,86,870.23</b>

**Calculation of Tax on one pouch of "Ganesh" brand Khaini/tobacco having MRP Rs. 8/-**

<b>A</b>	<b>Maximum Retail Price</b>	<b>8</b>
<b>B</b>	<b>Transaction Value (Sale Value) per piece</b>	<b>1.65</b>
<b>C</b>	<b>Abatement (%)</b>	<b>55</b>
<b>D</b>	<b>Percentage after abatement</b>	<b>45</b>



E	Taxable Value for calculation of Central Excise Duty & NCCD (8*45%)	3.6
F	Rate of Central Excise Duty (%)	0.5
G	<b>Central Excise Duty on one pouch</b>	<b>0.018</b>
H	Rate of NCCD (%)	25
I	<b>NCCD on one pouch (@25%)</b>	<b>0.9</b>
J	Assessable Value for GST (B+G+I)	2.568
K	Rate of GST (%)	28
L	<b>GST on one pouch (@28%)</b>	<b>0.71904</b>
M	Rate of GST Compensation CESS (%)	160
N	<b>GST Compensation CESS (@160%)</b>	<b>4.1088</b>
	<b>TOTAL TAX (G+I+L+N)</b>	<b>5.74584</b>
<b>Calculation of Tax on 8,965,371 pouches of "Ganesh" brand Khaini/tobacco having MRP Rs. 8/-</b>		
1	Number of Pouches	89,65,371
2	Central Excise Duty (@ 0.03825 per pouch)	1,61,376.67
3	NCCD (@0.7075 per pouch)	80,68,833.45
4	GST (@0.1.00121 per pouch)	64,46,460.00
5	GST Compensation Cess (@5.7212 per pouch)	3,68,36,914.31
6	<b>TOTAL TAX</b>	<b>5,15,13,584.43</b>

Hence, the applicable tax works out to be **Rs.7,42,00,455/-** (Seven Crore Forty Two Lakhs Four Hundred Fifty Five Only).

**23.1** This office vide letter dated 12.12.2023 (**RUD-51**) issued DRC-01A to M/s Exclusive Enterprises (GSTIN:06AEMPB8675E1ZD) regarding intimation of GST liability of Rs. 7,42,00,455/- .

**23.2** M/s Exclusive Enterprises vide mail dated 15.12.2023 (**RUD-52**) submitted the Part B (**RUD-53**) of DRC 01A dated 12.12.2023 wherein they submitted "*they are not agree with the proposal*".

**24. STATUTORY PROVISIONS RELEVANT TO THE PRESENT INVESTIGATION** Whereas, 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.



24.1 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', and 'supplier' 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;  
but does not include the tax paid under the composition levy;
- 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 – Authorization 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;
- (aa) the activities or transactions, by a person, other than an individual, to its members or constituents or vice-versa, for cash, deferred payment or other valuable consideration.



*Explanation – For the purposes of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions inter se shall be deemed to take place from one such person to another;*

*(b) import of services for a consideration whether or not in the course or furtherance of business; and*

*(c) the activities specified in Schedule I, made or agreed to be made without a consideration;*

*(1A) where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.*

*(2) Notwithstanding anything contained in sub-section (1), –*

*(a) activities or transactions specified in Schedule III; or*

*(b) such activities or transactions undertaken by the Central Government, a State Government, or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council, shall be treated neither as a supply of goods nor a supply of services.*

*(3) Subject to the provisions of sub-sections (1), (1A) and (2), the Government may, on the recommendations of the Council, specify, by notification, the transactions that are to be treated as –*

*(a) a supply of goods and not as a supply of services; or*

*(b) a supply of services and not as a supply of goods.*

**D. Section 9 – Levy and collection –**

*(1) Subject to the provisions of sub-section (2), there shall be levied a tax called the central goods and services tax on all intra-State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and at such rates, not exceeding twenty per cent., as may be notified by the Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.*

*(2) to (5) .....*

**E. Section 12 – Time of Supply of Goods –**

*(1) The liability to pay tax on goods shall arise at the time of supply, as determined in accordance with the provisions of this section.*

*(2) The time of supply of goods shall be the earlier of the following dates, namely –*

*(a) the date of issue of invoice by the supplier or the last date on which he is required, under section 31, to issue the invoice with respect to the supply; or*

*(b) the date on which the supplier receives the payment with respect to the supply:*

*Provided that where the supplier of taxable goods receives an amount up to one thousand rupees in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess amount shall, at the option of the said supplier, be the date of issue of invoice in respect of such excess amount.*

*Explanation 1 – For the purposes of clauses (a) and (b), “supply” shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment.*

*Explanation 2 – For the purposes of clause (b), “the date on which the supplier receives the payment” shall be the date on which the payment is entered in his books of account or the date on which the payment is credited to his bank account, whichever is earlier.*

**F. Section 15 – Value of Taxable Supply –**

*(1) The value of a supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both*





where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.

(2) The value of supply shall include –

- (a) any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;
- (b) any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;
- (c) incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;
- (d) interest or late fee or penalty for delayed payment of any consideration for any supply; and
- (e) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments.

*Explanation – For the purposes of this sub-section, the amount of subsidy shall be included in the value of supply of the supplier who receives the subsidy.*

(3) & (4) ....

**G. 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.*

(2) to (7) .....

**H. 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) Every owner or operator of warehouse or godown or any other place used for storage of goods and every transporter, irrespective of whether he is a registered person or not, shall maintain records of the consigner, consignee and other relevant details of the goods in such manner as may be prescribed.

(3) The Commissioner may notify a class of taxable persons to maintain additional accounts or documents for such purpose as may be specified therein.

(4) Where the Commissioner considers that any class of taxable person is not in a position to keep and maintain accounts in accordance with the provisions of this section, he



may, for reasons to be recorded in writing, permit such class of taxable persons to maintain accounts in such manner as may be prescribed.

(5) [\*\*\*\*\*].

(6) Subject to the provisions of clause (h) of sub-section (5) of section 17, where the registered person fails to account for the goods or services or both in accordance with the provisions of sub-section (1), the proper officer shall determine the amount of tax payable on the goods or services or both that are not accounted for, as if such goods or services or both had been supplied by such person and the provisions of section 73 or section 74, as the case may be, shall, *mutatis mutandis*, apply for determination of such tax.

**I. 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.

**J. 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.

**K. 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) Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.

**L. 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) The amount available in the electronic cash ledger may be used for making any payment towards tax, interest, penalty, fees or any other amount payable under the provisions of this Act or the rules made thereunder in such manner and subject to such conditions and within such time as may be prescribed.

(4) The amount available in the electronic credit ledger may be used for making any payment towards output tax under this Act or under the Integrated Goods and Services Tax Act in such manner and subject to such conditions and within such time as may be prescribed.

(5) The amount of input tax credit available in the electronic credit ledger of the registered person on account of—

(a) integrated tax shall first be utilised towards payment of integrated tax and the amount remaining, if any, may be utilised towards the payment of central tax and State tax, or as the case may be, Union territory tax, in that order;

(b) the central tax shall first be utilised towards payment of central tax and the amount remaining, if any, may be utilised towards the payment of integrated tax;

(c) the State tax shall first be utilised towards payment of State tax and the amount remaining, if any, may be utilised towards payment of integrated tax;

[Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;]

(d) the Union territory tax shall first be utilised towards payment of Union territory tax and the amount remaining, if any, may be utilised towards payment of integrated tax;

[Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;]

(e) the central tax shall not be utilised towards payment of State tax or Union territory tax; and

(f) the State tax or Union territory tax shall not be utilised towards payment of central tax.

(6) The balance in the electronic cash ledger or electronic credit ledger after payment of tax, interest, penalty, fee or any other amount payable under this Act or the rules made thereunder may be refunded in accordance with the provisions of section 54.

(7) All liabilities of a taxable person under this Act shall be recorded and maintained in an electronic liability register in such manner as may be prescribed.

(8) Every taxable person shall discharge his tax and other dues under this Act or the rules made thereunder in the following order, namely:—

(a) self-assessed tax, and other dues related to returns of previous tax periods;

(b) self-assessed tax, and other dues related to the return of the current tax period;

(c) any other amount payable under this Act or the rules made thereunder including the demand determined under section 73 or section 74.

(9) Every person who has paid the tax on goods or services or both under this Act shall, unless the contrary is proved by him, be deemed to have passed on the full incidence of such tax to the recipient of such goods or services or both.

Explanation—For the purposes of this section, —

(a) the date of credit to the account of the Government in the authorised bank shall be deemed to be the date of deposit in the electronic cash ledger;



(b) the expression, –

- (i) “tax dues” means the tax payable under this Act and does not include interest, fee and penalty; and
- (ii) “other dues” means interest, penalty, fee or any other amount payable under this Act or the rules made thereunder.

(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax, Union territory tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

(11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in subsection (1).

**M. 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) & (3) ....

**N. 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.

**O. Section 74 – Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than 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 per cent. 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, 125, 129 and 130 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.*

**p. Section 79 – Recovery of Tax –**

(1) Where any amount payable by a person to the Government under any of the provisions of this Act or the rules made thereunder is not paid, the proper officer shall proceed to recover the amount by one or more of the following modes, namely: –

(a) the proper officer may deduct or may require any other specified officer to deduct the amount so payable from any money owing to such person which may be under the control of the proper officer or such other specified officer;

(b) the proper officer may recover or may require any other specified officer to recover the amount so payable by detaining and selling any goods belonging to such person which are under the control of the proper officer or such other specified officer;

(c) (i) the proper officer may, by a notice in writing, require any other person from whom money is due or may become due to such person or who holds or may subsequently hold money for or on account of such person, to pay to the Government either forthwith upon the money becoming due or being held, or within the time specified in the notice not



being before the money becomes due or is held, so much of the money as is sufficient to pay the amount due from such person or the whole of the money when it is equal to or less than that amount;

(ii) every person to whom the notice is issued under sub-clause (i) shall be bound to comply with such notice, and in particular, where any such notice is issued to a post office, banking company or an insurer, it shall not be necessary to produce any pass book, deposit receipt, policy or any other document for the purpose of any entry, endorsement or the like being made before payment is made, notwithstanding any rule, practice or requirement to the contrary;

(iii) in case the person to whom a notice under sub-clause (i) has been issued, fails to make the payment in pursuance thereof to the Government, he shall be deemed to be a defaulter in respect of the amount specified in the notice and all the consequences of this Act or the rules made thereunder shall follow;

(iv) the officer issuing a notice under sub-clause (i) may, at any time, amend or revoke such notice or extend the time for making any payment in pursuance of the notice;

(v) any person making any payment in compliance with a notice issued under sub-clause (i) shall be deemed to have made the payment under the authority of the person in default and such payment being credited to the Government shall be deemed to constitute a good and sufficient discharge of the liability of such person to the person in default to the extent of the amount specified in the receipt;

(vi) any person discharging any liability to the person in default after service on him of the notice issued under sub-clause (i) shall be personally liable to the Government to the extent of the liability discharged or to the extent of the liability of the person in default for tax, interest and penalty, whichever is less;

(vii) where a person on whom a notice is served under sub-clause (i) proves to the satisfaction of the officer issuing the notice that the money demanded or any part thereof was not due to the person in default or that he did not hold any money for or on account of the person in default, at the time the notice was served on him, nor is the money demanded or any part thereof, likely to become due to the said person or be held for or on account of such person, nothing contained in this section shall be deemed to require the person on whom the notice has been served to pay to the Government any such money or part thereof;

(d) the proper officer may, in accordance with the rules to be made in this behalf, distrain any movable or immovable property belonging to or under the control of such person, and detain the same until the amount payable is paid; and in case, any part of the said amount payable or of the cost of the distress or keeping of the property, remains unpaid for a period of thirty days next after any such distress, may cause the said property to be sold and with the proceeds of such sale, may satisfy the amount payable and the costs including cost of sale remaining unpaid and shall render the surplus amount, if any, to such person;

(e) the proper officer may prepare a certificate signed by him specifying the amount due from such person and send it to the Collector of the district in which such person owns any property or resides or carries on his business or to any officer authorised by the Government and the said Collector or the said officer, on receipt of such certificate, shall proceed to recover from such person the amount specified thereunder as if it were an arrear of land revenue;

(f) Notwithstanding anything contained in the Code of Criminal Procedure, 1973, the proper officer may file an application to the appropriate Magistrate and such Magistrate



shall proceed to recover from such person the amount specified thereunder as if it were a fine imposed by him.

(2) Where the terms of any bond or other instrument executed under this Act or any rules or regulations made thereunder provide that any amount due under such instrument may be recovered in the manner laid down in sub-section (1), the amount may, without prejudice to any other mode of recovery, be recovered in accordance with the provisions of that sub-section.

(3) Where any amount of tax, interest or penalty is payable by a person to the Government under any of the provisions of this Act or the rules made thereunder and which remains unpaid, the proper officer of State tax or Union territory tax, during the course of recovery of said tax arrears, may recover the amount from the said person as if it were an arrear of State tax or Union territory tax and credit the amount so recovered to the account of the Government.

(4) Where the amount recovered under sub-section (3) is less than the amount due to the Central Government and State Government, the amount to be credited to the account of the respective Governments shall be in proportion to the amount due to each such Government.

*Explanation*—For the purposes of this section, the word person shall include “distinct persons” as referred to in sub-section (4) or, as the case may be, sub-section (5) of section 25.

**Q. Section 89 – Liability of directors of private company—**

(1) Notwithstanding anything contained in the Companies Act, 2013, where any tax, interest or penalty due from a private company in respect of any supply of goods or services or both for any period cannot be recovered, then, every person who was a director of the private company during such period shall, jointly and severally, be liable for the payment of such tax, interest or penalty unless he proves that the non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company.

(2) Where a private company is converted into a public company and the tax, interest or penalty in respect of any supply of goods or services or both for any period during which such company was a private company cannot be recovered before such conversion, then, nothing contained in sub-section (1) shall apply to any person who was a director of such private company in relation to any tax, interest or penalty in respect of such supply of goods or services or both of such private company.

Provided that nothing contained in this sub-section shall apply to any personal penalty imposed on such director.

**R. 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. to ix. ....
- 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;
- xi. to xiii. ....
- xiv. transports any taxable goods without the cover of documents as may be specified in this behalf;
- xv. suppresses his turnover leading to evasion of tax under this Act;
- 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. ....

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.

**S. Section 137 – Offences by companies –**

(1) Where an offence committed by a person under this Act is a company, every person who, at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any negligence on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(3) Where an offence under this Act has been committed by a taxable person being a partnership firm or a Limited Liability Partnership or a Hindu Undivided Family or a trust, the partner or karta or managing trustee shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly and the provisions of sub-section (2) shall, mutatis mutandis, apply to such persons.

(4) Nothing contained in this section shall render any such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

Explanation – For the purposes of this section, –

- i. “company” means a body corporate and includes a firm or other association of individuals; and





ii. "director", in relation to a firm, means a partner in the firm.

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

**A. Section 5 – Levy and Collection –**

(1) Subject to the provisions of sub-section (2), there shall be levied a tax called the integrated goods and services tax on all inter-State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 of the Central Goods and Services Tax Act and at such rates, not exceeding forty per cent., as may be notified by the Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person,

Provided that the integrated tax on goods imported into India shall be levied and collected in accordance with the provisions of section 3 of the Customs Tariff Act, 1975 on the value as determined under the said Act at the point when duties of customs are levied on the said goods under section 12 of the Customs Act, 1962.

(2) The integrated tax on the supply of petroleum crude, high-speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel shall be levied with effect from such date as may be notified by the Government on the recommendations of the Council.

(3) The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.

(5) The Government may, on the recommendations of the Council, by notification, specify categories of services, the tax on inter-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services,

Provided that where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax,

Provided further that where an electronic commerce operator does not have a physical presence in the taxable territory and also does not have a representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax.

**B. 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:

**24.3** The following provision of the provision of the GST (Compensation to States) Act, 2017 and the rules made thereunder are relevant to the present investigation.

**A. Section 8– Levy and Collection of cesses–**

(1) There shall be levied a cess on such intra-State supplies of goods or services or both, as provided for in section 9 of the Central Goods and Services Tax Act, and such inter-State supplies of goods or services or both as provided for in section 5 of the Integrated Goods and Services Tax Act, and collected in such manner as may be prescribed, on the recommendations of the Council, for the purposes of providing compensation to the States for loss of revenue arising on account of implementation of the goods and services tax with effect from the date from which the provisions of the Central Goods and Services Tax Act is brought into force, for a period of five years or for such period as may be prescribed on the recommendations of the Council,

Provided that no such cess shall be leviable on supplies made by a taxable person who has decided to opt for composition levy under section 10 of the Central Goods and Services Tax Act.

(2) The cess shall be levied on such supplies of goods and services as are specified in column (2) of the Schedule, on the basis of value, quantity or on such basis at such rate not exceeding the rate set forth in the corresponding entry in column (4) of the Schedule, as the Central Government may, on the recommendations of the Council, by notification in the Official Gazette, specify,

Provided that where the cess is chargeable on any supply of goods or services or both with reference to their value, for each such supply the value shall be determined under section 15 of the Central Goods and Services Tax Act for all intra-State and inter-State supplies of goods or services or both,

Provided further that the cess on goods imported into India shall be levied and collected in accordance with the provisions of section 3 of the Customs Tariff Act, 1975, at the point when duties of customs are levied on the said goods under section 12 of the Customs Act, 1962, on a value determined under the Customs Tariff Act, 1975.

**B. Section 9 – Returns, payments and refunds –**

- (1) Every taxable person, making a taxable supply of goods or services or both, shall –

3.3 pay the amount of cess as payable under this Act in such manner;



3.4 furnish such returns in such forms, along with the returns to be filed under the Central Goods and Services Tax Act; and

3.5 apply for refunds of such cess paid in such form, as may be prescribed.

(2) For all purposes of furnishing of returns and claiming refunds, except for the form to be filed, the provisions of the Central Goods and Services Tax Act and the rules made thereunder, shall, as far as may be, apply in relation to the levy and collection of the cess leviable under section 8 on all taxable supplies of goods or services or both, as they apply in relation to the levy and collection of central tax on such supplies under the said Act or the rules made thereunder.

**C. Section 11 – Other provisions relating to cess –**

(1) The provisions of the Central Goods and Services Tax Act, and the rules made thereunder, including those relating to assessment, input tax credit, non-levy, short-levy, interest, appeals, offences and penalties, shall, as far as may be, mutatis mutandis, apply, in relation to the levy and collection of the cess leviable under section 8 on the intra-State supply of goods and services, as they apply in relation to the levy and collection of central tax on such intra-State supplies under the said Act or the rules made thereunder.

(2) The provisions of the Integrated Goods and Services Tax Act, and the rules made thereunder, including those relating to assessment, input tax credit, non-levy, short-levy, interest, appeals, offences and penalties, shall, mutatis mutandis, apply in relation to the levy and collection of the cess leviable under section 8 on the inter-State supply of goods and services, as they apply in relation to the levy and collection of integrated tax on such inter-State supplies under the said Act or the rules made thereunder,

Provided that the input tax credit in respect of cess on supply of goods and services leviable under section 8, shall be utilised only towards payment of said cess on supply of goods and services leviable under the said section.

**24.4 Provision of Central Excise Act, 1944:**

**Section 11A Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded –**

(1) Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, for any reason, other than the reason of fraud or collusion or any wilful mis-statement or suppression of facts or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty,-

(a) the Central Excise Officer shall, within 2 two years] from the relevant date, serve notice on the person chargeable with the duty which has not been so levied or paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice;

(b) the person chargeable with duty may, before service of notice under clause (a), pay on the basis of,- (i) his own ascertainment of such duty; or (ii) the duty ascertained by the Central Excise Officer, the amount of duty along with interest payable thereon under section 11AA.

(2) The person who has paid the duty under clause (b) of sub-section (1), shall inform the Central Excise Officer of such payment in writing, who, on receipt of such information, shall not serve any notice under clause (a) of that sub-section in respect of the duty so paid or any penalty leviable under the provisions of this Act or the rules made thereunder.

(3) Where the Central Excise Officer is of the opinion that the amount paid under clause (b) of sub-section (1) falls short of the amount actually payable, then, he shall proceed to issue the notice as provided for in clause (a) of that sub-section in respect of such amount which falls



short of the amount actually payable in the manner specified under that sub-section and the period of 2 [two years] shall be computed from the date of receipt of information under sub-section (2).

(4) Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by the reason of-

(a) fraud; or

(b) collusion; or

(c) any wilful mis-statement; or

(d) suppression of facts; or

(e) contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty, by any person chargeable with the duty, the Central Excise Officer shall, within five years from the relevant date, serve notice on such person requiring him to show cause why he should not pay the amount specified in the notice along with interest payable thereon under section 11AA and a penalty equivalent to the duty specified in the notice.

#### **Section 11AA Interest on delayed payment of duty –**

(1) Notwithstanding anything contained in any judgment, decree, order or direction of the Appellate Tribunal or any court or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty, shall, in addition to the duty, be liable to pay interest at the rate specified in sub-section (2), whether such payment is made voluntarily or after determination of the amount of duty under section 11A.

(2) Interest, at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid in terms of section 11A after the due date by the person liable to pay duty and such interest shall be calculated from the date on which such duty becomes due up to the date of actual payment of the amount due.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where -  
(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 37B; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

#### **Section 11AC. Penalty for short-levy or non-levy of duty in certain cases –**

(1) The amount of penalty for non-levy or short-levy or non-payment or short-payment or erroneous refund shall be as follows :-

(a) where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, for any reason other than the reason of fraud or collusion or any wilful mis-statement or suppression of facts or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay a penalty not exceeding ten per cent. of the duty so determined or rupees five thousand, whichever is higher : Provided that where such duty and interest payable under section 11AA is paid either before the issue of show cause notice or within thirty days of issue of show cause notice, no penalty shall be payable by the person liable to pay duty or the person who has paid the duty and all proceedings in respect of said duty and interest shall be deemed to be concluded;



(b) where any duty as determined under sub-section (10) of section 11A and the interest payable thereon under section 11AA in respect of transactions referred to in clause (a) is paid within thirty days of the date of communication of the order of the Central Excise Officer who has determined such duty, the amount of penalty liable to be paid by such person shall be twenty-five per cent. of the penalty imposed, subject to the condition that such reduced penalty is also paid within the period so specified;

(c) where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by reason of fraud or collusion or any wilful misstatement or suppression of facts, or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay a penalty equal to the duty so determined :

Provided that in respect of the cases where the details relating to such transactions are recorded in the specified record for the period beginning with the 8th April, 2011 up to the date on which the Finance Bill, 2015 receives the assent of the President (both days inclusive), the penalty shall be fifty per cent. of the duty so determined;

(d) where any duty demanded in a show cause notice and the interest payable thereon under section 11AA, issued in respect of transactions referred to in clause (c), is paid within thirty days of the communication of show cause notice, the amount of penalty liable to be paid by such person shall be fifteen per cent. of the duty demanded, subject to the condition that such reduced penalty is also paid within the period so specified and all proceedings in respect of the said duty, interest and penalty shall be deemed to be concluded;

(e) where any duty as determined under sub-section (10) of section 11A and the interest payable thereon under section 11AA in respect of transactions referred to in clause (c) is paid within thirty days of the date of communication of the order of the Central Excise Officer who has determined such duty, the amount of penalty liable to be paid by such person shall be twenty-five per cent. of the duty so determined, subject to the condition that such reduced penalty is also paid within the period so specified.

(2) Where the appellate authority or tribunal or court modifies the amount of duty of excise determined by the Central Excise Officer under sub-section (10) of section 11A, then, the amount of penalty payable under clause (c) of sub-section (1) and the interest payable under section 11AA shall stand modified accordingly and after taking into account the amount of duty of excise so modified, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay such amount of penalty and interest so modified.

(3) Where the amount of duty or penalty is increased by the appellate authority or tribunal or court over the amount determined under sub-section (10) of section 11A by the Central Excise Officer, the time within which the interest and the reduced penalty is payable under clause (b) or clause (e) of sub-section (1) in relation to such increased amount of duty shall be counted from the date of the order of the appellate authority or tribunal or court.

Explanation 1 - For the removal of doubts, it is hereby declared that-

- (i) any case of non-levy, short-levy, non-payment, short-payment or erroneous refund where no show cause notice has been issued before the date on which the Finance Bill, 2015 receives the assent of the President shall be governed by the provisions of section 11AC as amended by the Finance Act, 2015;



- (ii) any case of non-levy, short-levy, non-payment, short-payment or erroneous refund where show cause notice has been issued but an order determining duty under sub-section (10) of section 11A has not been passed before the date on which the Finance Bill, 2015 receives the assent of the President, shall be eligible to closure of proceedings on payment of duty and interest under the proviso to clause (a) of sub-section (1) or on payment of duty, interest and penalty under clause (d) of sub-section (1), subject to the condition that the payment of duty, interest and penalty, as the case may be, is made within thirty days from the date on which the Finance Bill, 2015 receives the assent of the President;
- (iii) any case of non-levy, short-levy, non-payment, short-payment or erroneous refund where an order determining duty under sub-section (10) of section 11A is passed after the date on which the Finance Bill, 2015 receives the assent of the President shall be eligible to payment of reduced penalty under clause (b) or clause (e) of sub-section (1), subject to the condition that the payment of duty, interest and penalty is made within thirty days of the communication of the order.

Explanation 2 - For the purposes of this section, the expression "specified records" means records maintained by the person chargeable with the duty in accordance with any law for the time being in force and includes computerized records.

#### **24.5 Contravention of Central Excise Rules, 2001**

##### **(a) Rule 4 Duty payable on removal-**

(1) Every person who produces or manufactures any excisable goods, or who stores such goods in a warehouse, shall pay the duty leviable on such goods in the manner provided in rule 8 or under any other law, and no excisable goods, on which any duty is payable, shall be removed without payment of duty from any place, where they are produced or manufactured, or from a warehouse, unless otherwise provided:

Provided that the goods falling under Chapter 62 of the First Schedule to Central Excise Tariff Act, 1985 (5 of 1986) produced or manufactured by a job worker may be removed without payment of duty leviable thereon and the duty of excise leviable on such goods shall be paid by the person referred to in sub-rule (3), as if such goods have been produced or manufactured by him, on the date of removal of such goods from his premises registered under rule 9:

Explanation.- It is hereby clarified that where such person has authorised the job worker to pay the duty leviable on such goods under subrule (3), such duty shall be paid by the job worker on the date of removal of such goods from his registered premises.

##### **(b) Rule 6: Assessment of duty:**

The assessee shall himself assess the duty payable on any excisable goods: Provided that in case of cigarettes, the Superintendent or Inspector of Central Excise shall assess the duty payable before removal by the assessee.

##### **(c) Rule 8: Manner of payment:**

(1) The duty on the goods removed from the factory or the warehouse during the first fortnight of the month shall be paid by the 20th of that month and the duty on the goods removed from the factory or the warehouse during the second fortnight of the month shall be paid by the 5th of the following month: Provided that in the case of goods removed during the second fortnight of the month of March, the duty shall be paid by 31st day of March:

Provided further that where an assessee is availing of the exemption under a notification based on the value of clearances in a financial year, the duty on goods cleared during a calendar month shall be paid by the 15th day of the following month.



24.6 Whereas, in terms of Circular No. 169/01/2022-GST dated 12<sup>th</sup> March, 2022 read with Notification No. 02/2022-CT dated 11.03.2022, the Additional / Joint Commissioner of CGST, Chandigarh Commissionerate, Central Revenue Building, Plot No. 19, Sector-17-C, Chandigarh-160017, is the proper officer to adjudicate this Show Cause Notice.

**(d) Rule 10: Daily stock account-**

(1) Every assessee shall maintain proper records, on a daily basis, in a legible manner indicating the particulars regarding description of the goods produced or manufactured, opening balance, quantity produced or manufactured, inventory of goods, quantity removed, assessable value, the amount of duty payable and particulars regarding amount of duty actually paid.

(2) The first page and the last page of each such account book shall be duly authenticated by the producer or the manufacturer or his authorised agent.

(3) All such records shall be preserved for a period of five years immediately after the financial year to which such records pertain.

**(e) Rule 11: Goods to be removed on invoice:**

(1) No excisable goods shall be removed from a factory or a warehouse except under an invoice signed by the owner of the factory or his authorized agent and in the case of cigarettes, each such invoice shall also be countersigned by the Inspector of Central Excise or the Superintendent of Central Excise before the cigarettes are removed from the factory.

(2) The invoice shall be serially numbered and shall contain the registration number, description, classification, time and date of removal, rate of duty, quantity and value, of goods and the duty payable thereon.

(3) The invoice shall be prepared in triplicate in the following manner, namely:-

(i) the original copy being marked as ORIGINAL FOR BUYER;

(ii) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER;

(iii) the triplicate copy being marked as TRIPLICATE FOR ASSESSEE.

(4) Only one copy of invoice book shall be in use at a time, unless otherwise allowed by the Assistant Commissioner of Central Excise, or the Deputy Commissioner of Central Excise, as the case may be, in the special facts and circumstances of each case.

(5) The owner or working partner or Managing Director or Company Secretary shall authenticate each foil of the invoice book, before being brought into use.

(6) Before making use of the invoice book, the serial numbers of the same shall be intimated to the Superintendent of Central Excise having jurisdiction.

**25. GROUNDS/CONTRAVENTION**

**25.1** Under the self-assessment procedure prescribed under the Act, it was the responsibility of M/s Exclusive Enterprises to self-assessed and discharge their tax liability correctly and properly. From the discussion in the foregoing Paras, it appears that M/s Exclusive Enterprises has contravened the following provisions of the CGST Act, 2017 and the Rules made thereunder, and the provisions of the GST (Compensation to States) Act, 2017 and the Rules made thereunder; Central Excise Act, 1944 and rules made thereunder:

- i. Section 7 and Section 9 of the CGST Act, 2017, in as much as they supplied Khaini/tobacco clandestinely i.e., without discharging GST leviable on the supply of Khaini/tobacco, the goods that covered under the scope of supply and as per Notification No. 01/2017-CT (Rate) dated 28.06.2017 (as amended) issued under Section 9(1) of the CGST Act, 2017, levy of Central Tax @ 14% has been prescribed for the above goods



(Sl. No. 15 Other manufactured tobacco (HSN 24039910) Similar Notification has also been issued under SGST Act, 2017.

Further, the levy of Goods and Services Tax Compensation Cess on Khaini/tobacco HSN 24039910 @ 160% has been notified vide Notification No. 01/2017-Compensation Cess (Rate) dated 28.06.2017 (as amended).

Further, Central Excise Duty on has been prescribed as 0.5% on items falling under HSN 24039910 (Chewing Tobacco) as per serial No. 19 of Notification No. 03/2019- Central Excise dated 06<sup>th</sup> July, 2019.

- ii. Section 12, and Section 15 of the CGST Act, 2017, in as much as, they failed to issue tax invoices for the supplies made by them and failed to compute the correct value of Khaini/ Tobacco supplied during the period under investigation, and hence, failed to discharge the due GST on the actual value of goods supplied;
- iii. Section 31 of the CGST Act, 2017, in as much as they failed to issue tax invoices in respect of goods supplied clandestinely;
- 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) inward and 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 they failed to declare a true and correct value of outward supply made by them in the monthly GSTR-1, and also failed to discharge correct GST liability in monthly GSTR-3B returns utilizing eligible Input Tax Credit or through cash ledger;
- vi. Section 45 of the CGST Act, 2017, in as much as they failed to report the true and correct value of outward supply and paid tax 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;
- viii. Section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 read with Section 11 of the Goods and Services Tax (Compensation to States) Act, 2017, in as much as they failed to discharge Compensation Cess on Khaini/tobacco correctly and properly on taxable goods supplied clandestinely;
- ix. Section 9 of the Central Excise Act: the Noticee has removed the excisable goods in contravention of any of the provisions of this Act or any rule made there-under;
- x. Rule 4 of Central Excise Rules, 2001: Duty payable on removal- (1) Every person who produces or manufactures any excisable goods, or who stores such goods in a warehouse, shall pay the duty leviable on such goods in the manner provided in rule 8 or under any other law, and no excisable goods, on which any duty is payable, shall be removed without payment of duty from any place, where they are produced or manufactured, or from a warehouse, unless otherwise provided:





26. And whereas, during the investigation, M/s Exclusive Enterprises deposited (Under-Protest) GST, Cess, Excise Duty and NCCD amounting to **Rs.3,49,99,999/-** vide DRC-03 and CTIN. The detail of the same is as follows:

Date of DRC/CTIN	ARN No./CTIN	CGST (in ₹)	SGST (in ₹)	CESS (in ₹)	NCCD	Excise Duty	Total
27.01.2022	2201425107				60,45,563	1,20,933	61,66,496
27.01.2022	AD060122005558G	21,47,174	21,47,174	2,45,39,155			2,88,33,503
<b>TOTAL</b>							<b>3,49,99,999</b>

**27. SUPPRESSION OF FACTS, WILLFUL MIS-STATEMENT OF FACT BY M/S EXCLUSIVE ENTERPRISES AND OTHERS**

27.1 Whereas, M/s Exclusive Enterprises was duly registered with the department prior to the date of initiation of investigation and was fully aware of the provisions of the GST Act, 2017 and rules made there-under. In the era of self-assessment, it has been deemed that M/s Exclusive Enterprises, correctly assessed and paid their GST liability either through cash or through admissible ITC via GSTR-3B returns. As discussed in the foregoing Paras that M/s Exclusive Enterprises was indulged in clandestine supply of Khaini/tobacco. Further, in the chain of their alleged clandestine supply at no level GST was discharged. Further, as discussed in foregoing Paras that the unaccounted stock of Khaini/tobacco was found and the appropriate tax was deposited on that.

27.2 And whereas, it appears that M/s Exclusive Enterprises, did not maintain a true and correct account of – (a) production or manufacture of goods; (b) inward and outward supply of goods; (c) stock of goods, in a planned and meticulous way to execute clandestine supply of finished goods.

27.3 And whereas, all the aforesaid facts came into the knowledge of the department only when the department initiated the investigation against M/s Exclusive Enterprises, Had, the department not initiated the investigation, M/s Exclusive Enterprises, would have succeeded in evading the payment of GST and Central Excise Duty by clandestine supplying the finished goods i.e., Khaini/tobacco, and would have deprived the government of its legitimate revenue. All these activities on the part of M/s Exclusive Enterprises, apparently indicate that they had suppressed the vital facts from the department, knowingly and willfully to evade the payment of GST. It appears that M/s Exclusive Enterprises had suppressed the material facts from the department by way of fraud, collusion, and willful misstatement, therefore the clause of limitation for recovery of GST & Cess as calculated in Para 29 for an extended period, as laid down under the proviso of Section 74(1) of the Act *ibid* is invokable in the matter and M/s



Exclusive Enterprises is liable to pay GST & Cess along with interest as applicable under Section 50(1) and penalty.

**27.4** And whereas, Shri Sanjay Bansal, proprietor, in his statements, as discussed in the foregoing Paras, being the proprietor in M/s Exclusive Enterprises, the sale, purchase and finance of the company was being looked after by him. He was thus instrumental in clandestine supply of Pan Masala/Tobacco in contravention of the provisions of CGST Act, 2017 and was involved in falsifying financial records with the intention to evade payment of tax under the CGST Act, 2017. Despite being fully aware of the law, he was instrumental in suppressing the facts from the GST department by non-declaring the true & correct value of supply made & payment of GST by M/s Exclusive Enterprises in their GSTR-1 returns & GSTR-3B returns. It was only after an investigation was initiated against M/s Exclusive Enterprises by the DGGI, the fact about the clandestine supply of Khaini/tobacco and falsification of financial records came to the department's notice. Thus, Shri Sanjay Bansal Proprietor, appears to have a vital role in the clandestine supply of Khaini/tobacco and was knowingly concerned with such contravention and is therefore liable for penalty under Section 122(3)(a) of the CGST Act, 2017.

**27.5** And whereas, M/s Montage Sales Private Limited, (07AAMCM9016D1ZG), Plot No. B-26, B-Block, Jhilmil Industrial Area, Delhi- 110095, appears to have supplied the goods i.e. paper/ plastic/ aluminum laminates without invoice to M/s Exclusive Enterprises & issued invoice to various fictitious firms, as mentioned above, without actual supply of goods, and is therefore liable for penalty under Section 122(1)(i), Section 122(1)(ii) and Section 122(3)(a), (b) & (e) of the CGST Act, 2017.

**27.6** And whereas, M/s Bharat Transport Company Pvt. Ltd., was involved in clearing the goods i.e. paper/ plastic/ aluminum laminates without invoice to M/s Exclusive Enterprises and thus by the act of commission and omission also made themselves liable for penalty in terms of the provisions of Section 122(3)(a) & Section 122(3)(b) of the CGST Act, 2017.

**27.7** And whereas, Shri Sujeet Kumar Singh, owner of M/s Bharat Transport Company Pvt. Ltd., managed and controlled the movement of vehicles used in the transportation of goods i.e. paper/ plastic/ aluminum laminates by falsifying the documents like E-way Bills etc. and thus by the act of commission and omission also made himself liable for penalty in terms of the provisions of Section 122(3)(a), 122(3)(b) & 122(3)(d) of the CGST Act, 2017.

**28.1** Whereas, from the facts above, it appears that M/s Exclusive Enterprises. (06AEMPB8675E1ZD) Kila no.48/13/4, Exclusive Enterprises, Narela Road, Kundli, Sonipat, Haryana- 131028 has received the supplies of 52,297.995 Kg of paper/ plastic / aluminum



laminates from M/s Montage Sales Private Limited through M/s Bharat Transport Company Private Limited without invoice and thereafter manufactured and cleared 1,59,38,437 pouches of Khaini/tobacco having transaction value of Rs.2,07,40,887/- and thus evading total tax of Rs.7,42,00,455/-.

**28.2** Now, therefore M/s Exclusive Enterprises. (06AEMPB8675E1ZD) Kila no.48/13/4, Exclusive Enterprises, Narela Road, Kundli, Sonipat, Haryana- 131028 are hereby required to show cause to the Additional / Joint Commissioner of CGST, Chandigarh Commissionerate, Central Revenue Building, Plot No. 19, Sector-17-C, Chandigarh-160017, as to why:

- i.* The IGST/CGST/SGST amounting to **₹92,35,686/- (Rupees Ninety-Two Lakh Thirty-Five Thousand Six Hundred Eighty-Six Only)**, should not be demanded and recovered from them under Section 74(1) of the CGST Act, 2017, read with the HGST Act, 2017. Further, IGST/CGST/SGST amounting to **₹42,94,348/- (Rupees Forty Two Lakhs Ninety Four Thousand Three Hundred Forty Eight Only)** deposited during the investigation should not be appropriated against the above mentioned demand;
- ii.* The Compensation Cess amounting to **₹5,27,35,505/- (Rupees Five Crore Twenty-Seven Lakh Thirty-Five Thousand Five Hundred and Five Only)**, should not be demanded and recovered from them under Section 74(1) of the CGST Act, 2017, read with the HGST Act, 2017. Further, Cess amounting to **₹2,45,39,155/- (Rupees Two Crore Forty Five Lakh Thirty Nine Thousand One Hundred Fifty Five Only)** deposited during the investigation should not be appropriated against the above mentioned demand;
- iii.* **Central Excise Duty** amounting to **₹2,38,080/- (Rupees Two Lakh Thirty-Eight Thousand and Eighty Only)** & **National Calamity & Contingency Duty** amounting to **₹1,19,91,183/- (Rupees One Crore Nineteen Lakh Ninety-One Thousand One Hundred Eighty-Three Only)** should not be demanded and recovered from them under Section 11A of the Central Excise Act, 1944. Further, Central Excise Duty and National Calamity & Contingency Duty amounting to **₹1,20,933/- (Rupees One Lakh Twenty Thousand Nine Hundred and Thirty Three Only)** and **₹60,45,563 (Rupees Sixty Lakh Forty Five Thousand Five Hundred and Sixty Three Only)**, respectively, deposited by them during the investigation should not be appropriated against the above mentioned demand;
- iv.* Interest under Section 50 of the CGST Act, 2017 read with the HGST Act, 2017, should not be demanded and recovered from them on the amount demanded at Sl. No. (i) & (ii)



above;

- v. Penalty in terms of Section 74(1) of the CGST Act, 2017/ HGST Act, 2017 read with Section 122(1)(i), (vi), (x), (xv), (xvi) & Section 122(1A) of the CGST Act, 2017 / HGST Act, 2017, should not be imposed upon them on the amount demanded at Sl. No. (i) & (ii) above;
- vi. Interest under Section 11AA of the Central Excise Act, 1944 should not be demanded and recovered from them on the amount demanded at Sl. No. (iii) above;
- vii. Penalty in terms of Section 11AC of the Central Excise Act, 1944 should not be imposed upon them on the amount demanded at Sl. No. (iii) above;

**29.1** Whereas, from the above, it appears that M/s Montage Sales Pvt. Ltd., Plot No. B-26, B-Block, Jhilmil Industrial Area, Delhi, 110095 (07AAMCM9016D1ZG) has supplied goods without invoices to M/s Exclusive Enterprises through M/s Bharat Transport Company Private Limited and supplied invoices to various fictitious firms, as mentioned in preceding Paras. Further, the Noticee abetted M/s Exclusive Enterprises in evading the tax, as discussed in preceding Paras. Thus, by this act of commission or omission, M/s Montage Sales Pvt. Ltd. rendered themselves liable for penal action under Section 122(1)(i) & (ii) and Section 122(3)(a), (b) & (e) of the CGST Act, 2017 read with the DGST Act, 2017.

**29.2** Now, therefore, M/s Montage Sales Pvt. Ltd., Plot No. B-26, B-Block, Jhilmil Industrial Area, Delhi, 110095 is hereby required to show cause within 30 days of receipt of this notice to the Additional / Joint Commissioner of CGST, Chandigarh Commissionerate, Central Revenue Building, Plot No. 19, Sector-17-C, Chandigarh-160017, as to why penalty should not be imposed on them under Section 122(1)(i) & (ii) and Section 122(3)(a), (b) & (e) of the CGST Act, 2017 read with the DGST Act, 2017.

**30.1** Whereas, from the above, it appears that M/s Bharat Transport Company Private Limited, (09AAHCB3571H1ZK), B-134, Sector-69, Noida, U.P., have transported the goods 52,297.9 Kg of paper/ plastic / aluminum laminates from M/s Montage Sales Private Limited without invoices. Thereafter, M/s BTCPL also abetted M/s Exclusive Enterprises to manufacture and clear 1,59,38,437 pouches of Khaini/tobacco having transaction value of **Rs.2,07,40,887/-** and thus abetted in evading total tax of **Rs.7,42,00,455/-**. Thus, by this act of commission or omission, M/s Bharat Transport Company Private Limited, rendered themselves liable for penal action under Section 122(3)(a) & (b) of the CGST Act, 2017 read with the UPGST Act, 2017.

**30.2** Now, therefore, M/s Bharat Transport Company Private Limited, (09AAHCB3571H1ZK), B-134, Sector-69, Noida, U.P., are hereby required to show cause



within 30 days of receipt of this notice to the Additional / Joint Commissioner of CGST, Chandigarh Commissionerate, Central Revenue Building, Plot No. 19, Sector-17-C, Chandigarh-160017, as to why penalty should not be imposed on them under of Section 122(3)(a) & (b) of the CGST Act, 2017 read with the UPGST Act, 2017.

**31.1** Whereas, from the above, it appears that Shri Sujeet Kumar Singh was the owner & controller of M/s Bharat Transport Company Private Limited, (09AAHCB3571H1ZK), R/o Flat No. 102, Tower- Marvella, Mahagun Moderne, Sector-78, Noida, and transported the goods **52,297.9 Kg** of paper/ plastic / aluminum laminates from M/s Montage Sales Private Limited without invoices. Thereafter, he also abetted the M/s TRDP to manufacture and clear 1,59,38,437/- pouches of Khaini tobacco having transaction value of **Rs.2,07,40,887/-** and thus abetted in evading total tax of **Rs.7,42,00,455/-**. Further, he also did not appeared in compliance of the summons issued by the department. Thus, by this act of commission or omission, Shri Sujeet Kumar Singh rendered himself liable for penal action under Section 122(3)(a)(b) & (d) of the CGST Act, 2017 read with the UPGST Act, 2017.

**31.2** Now, therefore, Shri Sujeet Kumar Singh owner & controller of M/s Bharat Transport Company Private Limited, (09AAHCB3571H1ZK), R/o Flat No. 102, Tower- Marvella, Mahagun Moderne, Sector-78, Noida., are hereby required to show cause within 30 days of receipt of this notice to the Additional / Joint Commissioner of CGST, Chandigarh Commissionerate, Central Revenue Building, Plot No. 19, Sector-17-C, Chandigarh-160017, as to why penalty should not be imposed on them under of Section 122(3)(a)(b) & (d) of the CGST Act, 2017 read with the UPGST Act, 2017.

**32.** 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.

**33.** M/s Exclusive Enterprises and co-noticees are also informed that if the amount of tax demanded in the show cause notice is paid along with applicable interest and penalty, as prescribed under Section 74(8) of the CGST Act, 2017 read with the SGST Act, 2017, and or under Section 20 of the IGST Act, 2017, within 30 (thirty) days from the issue of this show cause notice, all proceedings in respect of the said notice shall be deemed to be concluded.

**34.** 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 M/s Exclusive Enterprises, and co-noticee under the provisions of CGST Act 2017, SGST Act 2017, and/or IGST Act, 2017 and the rules made thereunder, or any other law for the time being in force in India.

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

36. Reliance for the issue of the notice is based on the documents listed in the table below (enclosed as RUD – 1 to 53), and Annexure – 'I to VIII'. The RUD(s) and Annexure(s) are enclosed in soft copy with this SCN. Further, hard copy of RUDs, if required can also be obtained within 30 days from the receipt of this notice from the office of the issuer.

*Dr. B.K. Meena*  
31/01/2024  
(Dr. B.K. Meena)  
Additional Director

**Regd.AD/Speed Post/E-mail/Whatsapp  
NOTICEES:-**

- M/s Exclusive Enterprises (06AEMPB8675E1ZD) Kila no.48/13/4, Exclusive Enterprises, Narela Road, Kundli, Sonipat, Haryana- 131028, E-mail id- exclusive.sbansal@gmail.com
- M/s Montage Sales Pvt. Ltd. (07AAMCM9016D1ZG) Plot No. B-26, B-Block, Jhilmil Industrial Area, Delhi- 110095, E-mail id- ml\_jain@sumedhamanagement.com
- M/s Bharat Transport Company Pvt. Ltd., (09AAHCB3571H1ZK), B-134, Sector-69, Noida, U.P., E-mail id- santnoida@gmail.com, abhijeetncr@gmail.com
- Shri Sujeet Kumar Singh, owner of M/s Bharat Transport Company Pvt. Ltd., Flat No. 102, Tower-Marvella, Mahagun Moderne, Sector-78, Noida, U.P

**Copy For information and necessary action to:**

1. The Additional / Joint Commissioner of CGST, Chandigarh Commissionerate, Central Revenue Building, Plot No. 19, Sector-17-C, Chandigarh-160017, along with all RUDs.

**Copy for information to:**

1. The Commissioner of Central Goods & Services Tax, Rohtak 2<sup>nd</sup> Floor, Pacific City Centre, Opposite Shangrila Hotel, Near Jat Bhawan, Delhi Bypass, Rohtak, Haryana-124001;
2. The Commissioner of CGST, Plot No. C-232A/2 to 232A/3, Sector-48, Noida;
3. The Commissioner of CGST, 1<sup>st</sup> Floor, C.R. Building, I. P. Estate, New Delhi-110109;
4. The Assistant Commissioner of CGST, Division Sonapat, 2<sup>nd</sup> Floor, 54<sup>th</sup> Mile Stone, GT Karnal Road, Murthal, Sonapat;



5. The Assistant Commissioner CGST, Core- IV, Scope Minar, Laxmi Nagar, Delhi-110092;
6. The Assistant Commissioner of CGST, Division –III, Plot No. C-232A/2 to 232A/3, Sector-48, Noida;
7. The Superintendent, Range -29, HSIDC Industrial Complex, Kundli, Sonapat-131028;
8. The Superintendent, Range – 15, Plot No. C-232A/2 to 232A/3, Sector-48, Noida;
9. The Superintendent, Range -144, Shahdara, Core- IV, Scope Minar, Laxmi Nagar, Delhi-110092;
10. Notice Board



(Dharmendra Kumar Singh)  
Deputy Director



Sl. NO	RUDS	RUDS NO	
1	Shri Sujeet Kumar Singh Panchnama dated 25.06.2021	RUD-1	
2	Shri Sujeet Kumar Singh, GST INS-02 dated 25.06.2021	RUD-2	
3	statement of Shri Sujeet Kumar Singh, owner of M/s Bharat Transport Company Private Limited, was recorded on 25.06.2021	RUD-3	
4	M/s Exclusive Enterprises is located, are encapsulated in Annexure- A	RUD-4	
5	On 27.01.2022, search was conducted at the premises of M/s Exclusive Enterprises	RUD-5	
6	to Summon dated 27.01.2022	RUD-6	
7	statement of Sh. Sanjay Bansal was recorded on 27.01.2022	RUD-7	
8	Duty payment documents	RUD-8	
9	statement of Shri Sanjay Bansal Proprietor of M/s Exclusive Enterprises was recorded on 03.03.2023	RUD-9	
10	the officers of MeZU from the premise of M/s Bharat Transport Company Private Limited, and sent to this office vide letter dated 01.10.2021	RUD-10	
11	The registered principal place of business of M/s Ajay Trading Company was visited on 14.10.2022	RUD-11	
12	The proceeding was recorded under Panchnama dated 15.10.2022 of M/s Ravi Kumar Laminates	RUD-12	
13	The proceeding was recorded under Panchnama dated 18.10.2022 of M/s Sameer Trading Company	RUD-13	
14	The proceeding was recorded under Panchnama dated 14.10.2022 of M/s Subrat Trading Company	RUD-14	
15	The proceeding was recorded under Panchnama dated 18.10.2022 of M/s Pitamber Packaging	RUD-15	
16	The proceeding was recorded under Panchnama dated 18.10.2022 of M/s Subham Warpers,	RUD-16	
17	The proceeding was recorded under Panchnama dated 18.10.2022 of M/s Prasad Enterprises	RUD-17	
18	account statement of M/s Prasad Enterprises shows its bank account in ICICI Bank having A/c no. 218305500415	RUD-18	
19	account statement of M/s Pitambar Packaging shows its bank account in ICICI Bank having A/c no. 218305002453	RUD-19	
20	account statement M/s Sameer Trading Company shows its bank account in ICICI Bank having A/c no. 218305500356	RUD-20	
21	proceedings were recorded in Panchnama dated 10.08.2022 of M/s. MSPL	RUD-21	
22	voluntary statement of Shri Tarun Kumar Maiti, Manager of M/s. MSPL was recorded on	RUD-22	
23	, summon dated 10.08.2022 was issued to Shri Subodh Kumar Sharma, Director of M/s. MSPL	RUD-23	
24	summons dated 17.02.2023 were issued to M/s. MSPL	RUD-24	
25	summons dated 16.02.2023 were issued to Sh. Ashish Kumar Singh, Director of M/s. MSPL	RUD-25	
26	Summons dated 16.02.2023 to Sh. Subodh Kumar Sharma, Director of M/s. MSPL	RUD-26	
27	Summons dated 16.02.2023 to Sh. Jasmeet Singh, Ex-Director of M/s MSPL	RUD-27	
28	Summons dated 16.02.2023 to Sh. Harvinder Singh Matharoo, Ex-Director of M/s. MSPL	RUD-28	
29	summons dated 03.03.2023 were also issued to M/s. MSPL	RUD-29	
30	summons dated 03.03.2023 were also issued to Sh. Ashish Kumar Singh, Director of M/s. MSPL	RUD-30	
31	Summons dated 16.02.2023 to Sh. Subodh Kumar Sharma, Director of M/s. MSPL	RUD-31	
32	Summons dated 16.02.2023 to Sh. Jasmeet Singh, Ex-Director of M/s MSPL	RUD-32	
33	Summons dated 16.02.2023 to Sh. Harvinder Singh Matharoo, Ex-Director of M/s. MSPL	RUD-33	
34	statement of Sh. Sujeet Kumar was recorded on 11.05.2023	RUD-34	
35	letter dated 16.05.2023 bearing DIN No. 202305adgEE000813523 was also issued to M/s Excitel Private Limited	RUD-35	
36	the company replied vide E-mail dated 19.05.2023	RUD-36	
37	an email dated 20.05.2023 was again sent to the M/s Excitel Private Limited	RUD-37	
38	Goods & Service Tax Network namely 103.83.77.14 & 103.83.76.18 screen Shots of these two destination I.P. Address was taken	RUD-38	
39	Panchnama dated 02.06.2023 of Sh. Kishan Rajput	RUD-39	
40	statement dated 02.06.2023 to Sh. Kishan Rajput	RUD-40	
41	panchnama dated 13.06.2023 of Sh. Kishan Rajput	RUD-41	
42	summon dated 13.06.2023 was issued to Sh. Gaurav Singh	RUD-42	
43	statement dated 13.06.2023 was issued to Sh. Gaurav Singh	RUD-43	
44	a letter dated 16.05.2023 was sent to M/s Fusionnet Web Services Private Limited	RUD-44	
45	M/s Fusionnet Web Services Private Limited vide E-their mail dated 19.05.2023	RUD-45	
46	M.s Fusion Net Web Services Private Limited and the same were resumed vide Panchnama dated 27.07.2023	RUD-46	
47	statement of Shri Uma Shankar dated 27.07.2023	RUD-47	
48	Statement of Shri Vishal Dagar was recorded under Section 70 of the CGST Act, 2017	RUD-48	
49	Panchnama dated 01-02.08.2023 drawn at the premises of Shri Anmol Kumar	RUD-49	
50	Statement dated 02.08.2023 of Shri Pushpender Kumar	RUD-50	
51	This office vide letter dated 12.12.2023 issued DRC-01A to M/s Exclusive Enterprises	RUD-51	
52	M/s Exclusive Enterprises vide mail dated 15.12.2023	RUD-52	
53	M/s Exclusive Enterprises submitted the Part B (RUD-51) of DRC 01A dated 15.12.2023	RUD-53	