

वस्तु और सेवाकर आसूचना महानिदेशालय  
गुरुग्राम आंचलिक ईकाई  
प्लॉट-४४, मुदित स्क्वायर  
सेक्टर-३२, गुरुग्राम, १२२००१



DIRECTORATE GENERAL OF GST  
INTELLIGENCE  
GURUGRAM ZONAL UNIT  
Plot-44, Mudit Square,  
Sector 32, Gurugram 122001

F. No. DGGI/GZU/Gr-F/Inv/212/2021-22

| 39942

Date: .02.2024

To

✓ Sh. Mohan Lal Jain  
Insolvency Resolution Professional  
M/s Sumedha Management Solutions  
Insolvency Professional Entity  
Recognition No. – IBBI/IPE/0020  
B1/12, Safdarjung Enclave,  
2<sup>nd</sup> Floor, New Delhi - 110029

Received  
11/3/24

Sir,

**Subject: Demand Cum Show Cause Notice No. 128/2023-24 issued to M/s Montage Sales Pvt. Ltd. (Now M/s Lagrowth Associates Pvt. Ltd.) – reg.**

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Please find enclosed herewith Show Cause Notice No. 128/2023-24 dated 09.02.2024 issued by Additional Director, Directorate General of GST Intelligence, Gurugram Zonal Unit to M/s Montage Sales Pvt. Ltd.

2. The original copy of the same was sent to M/s Montage Sales Pvt. Ltd. (Noticee) along with legible copies of all Relied Upon Documents.
3. However, the same was returned in original by Sh. Ashish Singh, Director of M/s Montage Sales Pvt. Ltd. vide his letter dated 19.02.2024 stating that the company is undergoing Corporate Insolvency Resolution Process and requested for serving the said Show Cause Notice to your goodself.
4. Accordingly, please find enclosed herewith original copy of Show Cause Notice No. 128/2023-24 dated 09.02.2024 issued by Additional Director, Directorate General of GST

Intelligence, Gurugram Zonal Unit to M/s Montage Sales Pvt. Ltd. bearing DIN-202402adgEE000621690 for further necessary action at your end please.

Yours truly,



(Dharmendra Kumar Singh)  
Deputy Director

Copy To:

- M/s Montage Sales Pvt. Ltd. (07AAMCM9016D1ZG) Plot No. B-26, B-Block, Jhilmil Industrial Area, Delhi- 110095



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

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

F.No. DGGI/GZU/Inv/212/2021-22  
DIN - 202402adgEE000621690

136994

Dated: .02.2024

**DEMAND CUM SHOW CAUSE NOTICE NO. 128/2023-24**

**FORM GST DRC - 01**

[See rule 142(1)]

<i>Tax Period</i>	<i>Act/Rules</i>	<i>Section/Sub-section under which SCN is being issued</i>
December 2020 to June 2021	CGST Act, 2017, HGST Act, 2017, IGST Act, 2017, & GST (Compensation to State) Act, 2017, and the rules made there under.	Section 74 (1) of CGST Act, 2017, Section 74 (1) of HGST 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

**Demand Cum Show Cause Notice**

To,

Sl. No.	Name, GSTIN & Address of the Noticee	Sl. No.	Name, GSTIN & Address of the Noticee
1.	M/s United Pouches, 26, SGC, HSIDC, Murthal, Sonapat, Haryana	2.	Sh. Ashok Kapil, Proprietor of M/s United Pouches, 26, SGC, HSIDC, Murthal, Sonapat, Haryana

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, Gurugram Zonal Unit

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

M/s United Pouches (GSTIN – 06AWLPK3109M1ZC) having manufacturing unit at 26, SGC, HSIDC, Murthal, Sonapat, Haryana are engaged in the manufacturing and supply of goods falling under *HSN 2106 (Pan Masala)* under the brand Name ‘Sudarshan’.

2. Whereas, information received by Directorate General of Goods and Services Tax Intelligence )hereinafter referred as ‘DGGI’(Meerut Zonal Unit) indicated that M/sMontage Enterprises Private Limited (hereinafter referred to as “M/s MEPL.”) having manufacturing unit at Noida, Haridwar, Malanpur and Jammu, & registered principal place of business for their GSTIN-09AACCM8173H1Z6, located at C-20-22, Sector-57, Noida, Uttar Pradesh-201301 was supplying packaging materials i.e. Paper/Aluminium Coated Laminates to Pan Masala/Tobacco manufacturers through its associates/dealers and issuing invoices in the name of bogus/non-existent firms. Acting on above information, searches were conducted by DGGI, Meerut Zonal Unit at various premises connected with M/s MEPL on 14/15.06.2021 and on subsequent dates. After conduct of preliminary searches by DGGI, Meerut Zonal Unit, on the basis of executive jurisdiction, the enquiry in respect of various recipient entities was transferred to DGGI, Gurugram Zonal Unit, for conducting further necessary investigation.

2.2 Whereas, the investigation conducted by DGGI, Gurugram Zonal Unit has revealed that M/s MEPL was supplying goods i.e. ‘Printed Laminate plastic/papers’ 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 in the name of dummy/ non-existing firms without concomitant supply and it was found that the finished packaging products were being supplied clandestinely to the manufacturers of Pan Masala/Tobacco etc. One such recipient manufacturer entity has been found to be M/s. United Pouches who appears to have received the concomitant supply of bogus invoices raised in the names of non-existent firms. On the basis of facts and evidences emerged during investigation, it appears that the laminates procured clandestinely by M/s United Pouches, were further used for clandestine clearance of the finished goods i.e. ‘Sudarshan’ Brand Pan Masala. Through the said clandestine procurement and usage of Laminates, during the period from December 2020 to June 2021 and through unaccounted physical stock of goods found at M/s. United Pouches during visit of DGGI officer on 11.01.2023, M/s United Pouches appears to have indulged themselves in evasion of GST totally amounting to Rs. 2,67,37,810/- (GST – Rs. 85,07,485/-; Cess – Rs. 1,82,30,325/-).The detailed facts of investigation conducted against M/s. United Pouches are brought out in subsequent paragraphs of this SCN.



## INVESTIGATION WITH TRANSPORTER

3. Whereas, information received by DGGI, Meerut Zonal Unit indicated that M/s MEPL was supplying packaging materials i.e. Paper/Aluminium Coated Laminates 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 of M/s. Bharat Transport Company 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, MahagunModerne, Sector-78, Noida, Uttar Pradesh was carried out by the Officers of DGGI, Meerut Zonal Unit on 25.06.2021 and the proceedings were recorded in Panchnama dated 25.06.2021 (RUD-1). During the course of above said search proceedings various incriminating documents & electronic devices were found, which were seized for further investigation under GST INS-02 dated 25.06.2021 to the above panchnama. The above said seized records 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.

3.3 Whereas, voluntary statement of Shri Sujeet Kumar Singh, owner of M/s Bharat Transport Company Private Limited, was recorded on 25.06.2021 (RUD-2), and *relevant extracts* of above mentioned statement of Shri Sujeet Kumar Singh are reproduced as under:-

*Page-1 of Statement dated 25.06.2021 tendered by Shri Sujeet Kumar Singh*



**बयान**

(केन्द्रीय मॉल एंव सेवाकर अधिनियम, 2017 की धारा 70 के प्रवचानों के तहत)

श्री सुजीत कुमार सिंह पुत्र श्री रामानन्द सिंह, उम्र 35 वर्ष, पता 102, भावेला टॉवर, महागुन मार्ग, सेक्टर-78, नौरडा, का वरिष्ठ आसुचना अधिकारी, वस्तु एवं सेवाकर आसुचना 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 एंव सेवाकर अधिनियम, 2017 की धारा 70 के प्रवचानों के तहत दर्ज किया जाना आवश्यक है, जिसके लिए मैं अपनी वैयक्तिक सहमति देता हूँ। इसके बाद मुझे समझाया गया, कि केन्द्रीय मॉल एंव 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 प्रवचानों के तहत मेरे विरुद्ध कार्रवाई शुरू की जा सकती है। मुझे यह भी समझाया गया, कि वरिष्ठ आसुचना अधिकारी, वस्तु एवं सेवाकर आसुचना महानिदेशालय, मेरठ के समक्ष दर्ज मेरा यह बयान मेरे मेरी कम्पनी अथवा किसी अन्य व्यक्ति/कम्पनी के विरुद्ध जारी जाँच-पड़ताल में सचुत के रूप में इस्तेमाल किया जा सकता है। उपरोक्त बातों 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 विस्तृत परिचय दें।

उत्तर 1 - मेरा नाम सुजीत कुमार सिंह है पुत्र श्री रामानन्द सिंह है। पतेमाल मेरे पते नम्बर 102, भावेला टॉवर, महागुन मार्ग, सेक्टर 78, नौरडा मे रहता है। इस पते पर मैं लगभग विद्यते तीन सालों से रहा हूँ। मेरा आकर नम्बर 855350327473 है। मेरा पैन नम्बर BKJP576955 है। मैं दो:

*R. Rohan*  
25/6/21

*M. M.*  
25-6-21



डाटाबेस है।

XV भारत एंजेल इनवेस्ट लिमिटेड:- यह एक <sup>LLP</sup> कंपनी है जो भारत का नाम रखती है। इस कंपनी में और भी कई एंजेल डाटाबेस है।

XVI भारत एंजेलपोर्टल <sup>LLP</sup> डाटाबेस लिमिटेड:- इस कंपनी में 120 इन्वेंटर हैं। इस कंपनी में और भी कई डाटाबेस हैं। इन डाटाबेस में प्रती वरिष्ठ में वेबसाइट बनाए गए हैं और यह गौरी जी का डाटाबेस है। यह कंपनी प्रमुख डाटाबेस का नाम रखती है। यह कंपनी प्रती की भी है वेबसाइट में <sup>LLP</sup> है। और जो भी लिमिटेड लिखे करते हैं वो भी इसी लिमिटेड है। इसमें अपनी कंपनियों की एक लिस्ट और उनमें भी और भी कई डाटाबेस की लिस्ट लिखे प्रस्तुत कर रहा है।

लिस्ट में ही कई डाटाबेस की लिस्ट है और भी वेबसाइट है।

*R. Sujeet Kumar*  
25/6/21

*JS*  
25-6-21

अब 3: भारत एंजेलपोर्टल कंपनी डाटाबेस लिमिटेड के बारे में विस्तार से के बताए कि अपनी जानकारी यह है, अपना पता, लोकेशन और वह बिना स्पष्ट के मॉडल का डाटाबेस करती है।

अब 4: मैंने प्रमुख डाटाबेस वाले के लिये वर्ष 2011 में एक फॉर्म भारत एंजेलपोर्टल कंपनी के नाम में जारी किया जोपुस्तक में था। वर्ष 2011 में मैंने भारत एंजेलपोर्टल कंपनी डाटाबेस लिमिटेड के नाम से एक कंपनी पंजीकृत कराया और जोपुस्तक फॉर्म (भारत एंजेलपोर्टल कंपनी) का अपना एक कंपनी में नामांतरित हो गया। वर्ष 2019 और 2018 में मैं और भी दो फॉर्म इनके डाटाबेस से वर्ष 2018 के अंत में यह कंपनी केरावन्ड्र पता और यह गौरी जी का वेबसाइट बनाए और इस प्रति पर की जाईने की वारी विस्तार के प्रस्ताव के नाम का पता करने की लिस्ट 3-1 की है। मैंने यह कंपनी अपने सम्बन्धों को देना है। यह है जो डाटाबेस में लिखे है इनमें 100 फॉर्म लिखे डाटाबेस की उदाहरण।

*R. Sujeet Kumar*  
25/6/21

*JS*  
25-6-21



उनके द्वारा जो राशि उन्हें देनी थी उसका कुछ हिस्सा  
 लाना या न लाने के कारण तथा अधिकारी की विलंबता  
 उनके द्वारा लाना या न लाने के कारण बैंक से लाने  
 के लिए लाने के लिए, क्योंकि बैंक में हम लेने गई  
 अधिकारी के लिये लिये जाने लगे हैं जाते हैं।  
 मैंने उस कंपनी को उपरोक्त कारणों के कारण  
 ए. गार के अन्तर्गत ही लाने के लिए अपने कंट्रोल में ले लिया  
 क्योंकि कंपनी ने उन से व्यक्तिगत आय की जानकारी  
 देना नहीं चाही है। ए. गार के अन्तर्गत मैंने अपना  
 बैंक लेना कर मिला है कि वह बैंक में कुछ ही क्वॉलिटी  
 के लिये हैं। वर्तमान में कंपनी का पता B-134,  
 बंगलौर - 56. इंफार्मेटिक्स - ए. गार है। वर्तमान में बैंक  
 इंफार्मेटिक्स द्वारा - मुडलगा, मन्गी, कल, तथा प्रिंट  
 एवं इन प्रिंट्स एन्डिग लेडीनेट का इंफार्मेटिक्स  
 किया जाता है।

*(Signature)*  
 25/6/21

*(Signature)*  
 25/6/21



प्रश्न 4 - प्रश्न के अंतर्गत में प्रश्न बताया कि क्या निम्नलिखित प्रश्नों के उत्तर सही या गलत हैं, कृपया यह बताना कि क्या निम्नलिखित प्रश्नों के उत्तर सही हैं, और यह निम्नलिखित प्रश्न हैं :

प्रश्न 4 - मैं मोटेल इंटरप्र्राइजेस प्राइवेट लिमिटेड नीमडा और मोटेल वेल्थ प्राइवेट लिमिटेड मिलित दिवसीय काम करता हूँ। यह डिटेल् लेडीनेट जान मरदाना, लडा, मरदाना, मरदाना, रडनम, मिफ्ट हूँ यह डिटेल् के बैंक बने का प्रेशर है।

प्रश्न 5 - कृपया यह बताना कि निम्नलिखित प्रश्नों के उत्तर सही या गलत हैं? कृपया यह भी बताना कि निम्नलिखित प्रश्नों के उत्तर सही या गलत हैं? कृपया यह भी बताना कि निम्नलिखित प्रश्नों के उत्तर सही या गलत हैं? कृपया यह भी बताना कि निम्नलिखित प्रश्नों के उत्तर सही या गलत हैं?

प्रश्न 6 - मैं मोटेल इंटरप्र्राइजेस के साथ सम्बन्ध 2012 के काम कर रहा हूँ। वहाँ जारी लगाने के बिना मुझे P-N-Panody बोलते थे। तथा मोटेल वेल्थ प्राइवेट लिमिटेड मिलित के अक्टूबर 2013 के काम कर रहा हूँ। वहाँ जारी के बिना मुझे बने बने काम कर रहा हूँ।

*R. S. Singh*  
25/6/21

*M. M.*  
25/6/21

Page-10 of Statement dated 25.06.2021 tendered by Shri Sujeet Kumar Singh-

प्रश्न 7 - प्रश्न के अंतर्गत में प्रश्न बताया कि क्या निम्नलिखित प्रश्नों के उत्तर सही या गलत हैं, कृपया यह बताना कि क्या निम्नलिखित प्रश्नों के उत्तर सही हैं, और यह निम्नलिखित प्रश्न हैं :

प्रश्न 7: कृपया यह बताना कि निम्नलिखित प्रश्नों के उत्तर सही या गलत हैं? कृपया यह भी बताना कि निम्नलिखित प्रश्नों के उत्तर सही या गलत हैं?

प्रश्न 8: मैं मोटेल इंटरप्र्राइजेस प्राइवेट लिमिटेड के साथ काम कर रहा हूँ। वहाँ जारी लगाने के बिना मुझे P-N-Panody बोलते थे। तथा मोटेल वेल्थ प्राइवेट लिमिटेड मिलित के अक्टूबर 2013 के काम कर रहा हूँ। वहाँ जारी के बिना मुझे बने बने काम कर रहा हूँ।

*R. S. Singh*  
25/6/21

*M. M.*  
25/6/21

Page-11 of Statement dated 25.06.2021 tendered by Shri Sujeet Kumar Singh-





पृष्ठ संख्या 6 से 12

इन शीटों में आर.एस.एस. के द्वारा दिए विवरण होने के  
अर्थों का विवरण है।

पृष्ठ संख्या 13 से 19

इन शीटों में भी दिनांक, जाड़ियों का नाम, निम्न-पाठ्यक्रम  
आर.एस.एस. के लिए जारी आदेशों द्वारा 1-12-2020 के  
31-12-2020 के बीच जोड़े गए लेख आदेशों के विवरणों के  
सिद्धि जंतवों के बीच जोड़े गए आदेशों का विवरण है।  
इन विवरणों में पत्र आदेश आर.एस.एस. का नाम, लेखों का नाम,  
आर.एस.एस. के नाम सहित आर.एस.एस. के उपाधी का  
विवरण है।

पृष्ठ संख्या 20 से 21

इन पृष्ठों में दिनांक का लेख आदेशों का विवरण है जो कि  
आर.एस.एस. द्वारा आदेशों के अर्थों को सत्यापित  
करने के लिए दिए जाते हैं। अर्थों में आर.एस.एस.

R. Singh  
25/6/21

RS  
25-6-21  
(13)



अंतर 9 - कुल फाइल नं 12 जो कि आपके आवसीम पत्र 102, मार्केट लॉकर, महागुन मंडिन, बेंगलूर-२९, जैरुड में बगल गद पंचायत दिनांकित 25-06-2021 में जवन मिम गम या को देखे, एा फाइल में जवनदर जो कि मैरर्स मन्टेज डेवेल प्रक्रित, रिजरी से मैरर्स रजिस्ट्र, प्रथम तन, 50 क्वडर पीट, डीरफा मन्टेज, एकेवी गुववरी को जारी की गई थी है, कि प्रसिद्धि है जवन में CR भी संभव है।

पृष्ठ संख्या 1 में 4 पर दरवाहा संख्या DSD2122/1815 दिनांकित 21-05-2021 और इसके अंतर्गत ईसे मिल था है जो कि मैरर्स रजिस्ट्र ड्रेडर्स के नाम पर जारी है, जिले रिट नाम प्र सिक्का "Printed Paper Al-Foil Laminate" है कुल तन 29881-630kg और 547 बॉक्स।

पृष्ठ संख्या 1 पर जारी संख्या UP53ET 7162 दिनांकित 21-05-2021 पर ड्रागपोर्ट्स डपट भास नाम 29381-630kg का विवरण है।

पृष्ठ संख्या 4 में अतिथत इनकास और पृष्ठ संख्या 1 में रिट चेपर में जारी की गिला नकल है। इससे जेला प्रतीत होता है कि इनकास संख्या DSD2122/1815 दिनांकित 21-05-2021 जो कि मैरर्स रजिस्ट्र ड्रेडर्स को जारी है, जिले रिट नाम प्र सिक्का "Printed Paper Al-Foil Laminate" का विवरण अतः रिट नं 18 के Laminat है।

① Rayshree Goldline 11/11 4/-	13767-27kg	338 Box
② Rayshree Goldline 11/11 4/-	2185-60kg	64 Box
③ Kanto brand 11/11 8/-	6418-36kg	146 Box
Total	29381-63kg	547 Box

कुल अरोस्त के संदर्भ में जलपर।

अंतर 9 - इसके बारे में मुझे बताया है कि मात (लेकिन) जो कि

*R. Balan*  
25/6/21

*M.M*  
25-6-21

(16)



इन्काम संख्या DSD2/22/1515 दिनांक 21-05-2021 के हवा  
 डोंगोई की जई की वर राजकी और कानपन वण की लेनिंग  
 की लोदि एमे इला अरबन वण की मंडुकेव्यवस्था  
 एराने को डोंगोई की जई की। हालांकि इलाकका  
 कले के सि 10 जो इन्काम वण की लोदि है। राजकी हेतु  
 के मण ले वण की लोदि है। मं 24 का की प्रति करता है।  
 कि एमे डोंगोई राजकी इला मोक खाने हेतु कुछाली  
 में मिल की माल की लोदि की जई राजकी राजकी और  
 कानपन वण में वनेदि की। मं 22 की वतना  
 -सादा है। कि एमी एकर माल (लेनिंग) राजकी  
 और कानपन वण की केवही है एमे इला लोदि  
 डिलीर दिना जाता है। और का मे 24 राजकी  
 हेतु के डिलीर की लोदि है एमे मं 24  
 जो वने इको मं कानपन और राजकी की  
 केवही मं पडुलगा जाता है। मं 24 वतना -1/2/21

R. R. Singh  
 25/6/21

J. S. Singh  
 25-6-21



कि बि काइल संख्या 12 में उपनिब रवालीह देडर के नर व  
जारी संवरीस के का लतीमत (मैसिरे) राजकी और नकापकर  
की संवरी में डितीवर डुई।

अन 10 - कुमा काइल सं 11 के देवे और उर के काइल सं 11  
के डितीवे संवरीस में नर काइल।

अन 11 - जेता A में पुन संख्या 9 के उत्तर में बताना।

A काती हांसपोई कम्पनी का प्रोटेज लेकन  
जावे सिअर व मर (मैसिरे) रवालीह देडर  
गुआली में डितीवर किमा जाका था। बिर नर व  
छोटे छोटे डुमरो में कनका पकर और राजकी की  
कैवरी में पडुनता था। वे क्षेत्र लीप रवालीह देडर  
व कनका पकर और राजकी की कैवरी में जाने  
के देमा बनाई गई है। में नर की वरन  
काइल सं 11 में नर काइल सं 11 काइल काइल  
हांसपोई की उरि मर (मैसिरे) जो कि रवालीह  
देडर के नर व की और वरन कनका पकर और  
राजकी पकराका की कैवरी में डितीवर की उरि है।

RAJ  
25/1/21

M. J.  
25-1-21  
©



3.4 Whereas, on the basis of above said voluntary admissions made by Shri Sujeet Kumar Singh, owner of M/s Bharat Transport Company Private Limited vide his statement dated 25.06.2021, it emerged that :-

- A. there were around 125 Trucks in M/s. Bharat Transport Company Private Limited 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 seized 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 issued 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 goods-less 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 **(RUD-3)** during search of residential premises of Shri Sujeet Kumar Singh are as under:-





were analysed wherein it emerged that on 06.02.2021, M/s. MSPL had generated a E-way Bill No.721172912721 in respect of their Sale Invoice No. D5D2021/2463 dated 06.02.2021 issued to **M/s SUBRAT TRADING COMPANY, PLOT NO. 489, GROUND FLOOR, SHAHBAD DAULATPUR, NORTH WEST DELHI, DELHI, GSTIN-07BLVPP6162R1ZV**, wherein the quantity of Laminates was also same i.e. 1646.610 KGs. The relevant extracts of above mentioned E-way bill are as under:-

E-WAY BILL Details				
eWay Bill No: 7211 7291 2721	Generated Date: 06/02/2021 01:34 PM	Generated By: 07AAM CM901 6D12G Valid Upto: 07/02/2021		
Mode: Road	Approx Distance: 25km			
Type: Outward - Supply	Document Details: Tax Invoice - D5D2021/2463 - 06/02/2021			
Address Details				
From		To		
GSTIN : 07AAM CM901 6D12G MONTAGE SALES PRIVATE LIMITED B-26, B Block, Jhilmil Industrial Area East Delhi-110095 DELHI, DELHI-110095		GSTIN : 07BLV PP616 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/Ra.	Tax Rate (IC*SH+Cess)
7607	PRINTED PAPER AL.FOIL LAMINATE	1646.61 KGS	472577.10	9.000+9.000+0+0.000

4.3 Further, during the course of investigation, the registered Principal Place of Business of **M/SSUBRAT TRADING COMPANY, declared to be situated at PLOT NO. 489, GROUND FLOOR, SHAHBAD DAULATPUR, NORTH WEST DELHI, DELHI, GSTIN-07BLVPP6162R1ZV**, was visited for search operation whereby it emerged that the above entity didn't exist at the above mentioned address; never carried out any business activities and was created by its operators, for fraudulent purposes (**RUD - 5**).

4.4 Whereas, from the details of movement of Laminates as per documents resumed during search of residential premises of Shri Sujeet Kumar Singh, it appears that M/s MSPL was indulged in supplying packaging materials i.e. Paper/Aluminium Coated Laminates to Pan Masala / Tobacco manufacturers through its associates / dealers and issuing invoices in the name of bogus / non-existent firms.

4.5 Whereas, the documents seized 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 Sudarshan brand laminates showing destination to Sonipat/Murthal, where the factory premises of M/s. United Pouches is located, are encapsulated in **RUD-3** appended to this SCN, whereby it has emerged that total 28,386.03KGs of Laminates



were clandestinely diverted by M/s. MSPL to M/s United Pouches in the guise of invoices issued to non-existent entities.

4.6 Whereas in order to conduct further enquiry, summons dated 21.11.2022 & 02.02.2023(RUD-4) were issued to Shri Sujeet Kumar Singh, however, he did not turn up despite repetitive summons.

#### **INVESTIGATION AGAINST FAKE ENTITIES -**

5. 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.

5.2 Whereas, the data mapping of GSTR-1Ms and 2As of the said 59 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 details of ITC availed and passed on by the said 59 entities are summarized as under:-

Sl. No.	GSTIN	Trade Name	ITC AVAILED	ITC PASSED ON
1	07CDCPK2241L2ZM	H K Enterprises	46,019,601	46,222,627
2	07AAMCA0840R1Z9	Arranger Tradelinks (India) Private Limited	115,607,578	62,703,637
3	07AKLPJ5035D1ZD	Blue Star	23,113,933	2,212,268
4	07EKFPS8144Q1Z7	Bsa Industries	35,426,643	12,195,352
5	07BGKPM8680D1Z2	Convergent Alliance	25,390,507	13,924,409
6	07IQCPS2541L4ZC	Gee Kay Sales	10,397,584	10,412,529
7	07AAPCA3521N1ZE	Goyal Aluminiums Limited	458,109,932	471,984,019
8	07EUXPK1745P1ZM	JK Trading Co	15,492,436	33,543
9	07FIFPK1036L1Z7	KC Laminates	19,249,940	32,024
10	07DRBPK8521B2Z3	Kumar Enterprises	11,298,288	11,379,550



11	07LLYPS5428N1ZO	Kumar Trading Company	41,777,979	1,164,222
12	07DHRPR6682G1ZI	Mahaveer Industries	7,333,019	3,138,747
13	07AAEPK3770F2ZT	Mahaveer Sales Corporation	38,128,211	38,557,715
14	07CGLPN7896N3Z4	Niraj Enterprises	40,574,745	40,758,825
15	07BXQPN0974E1Z5	Pitamber Packaging	77,393,753	17,495,132
16	07HJJPS0550Q1ZG	Prasad Enterprises	67,397,030	39,964,483
17	07ABAFR7758R1Z9	Radical Corporation	23,069,114	23,246,278
18	07IVWPK9323M1ZH	Ravi Kumar Laminates	41,555,525	17,224,500
19	07CBHPR7202R1Z0	Sameer Trading Company	34,681,655	150,465
20	07AAPCS3358F1Z2	SBC Exports Limited	492,414,022	300,935,808
21	07DOPPR4508E1ZO	Subham Warpners	85,436,859	34,297,366
22	07BLVPP6162R1ZV_	Subrat Trading Company	74,594,295	15,794,606
23	07BLZPT9351G1Z5	Tiwari Trading Company	29,838,403	29,887,862
24	07AAGFU2991L1ZL	Urban Trade Industries	21,031,900	21,219,770
25	07BJVPK8809G1ZL	Winjet Industries	28,719,461	25,472,180
26	07EWAPS6954P1ZK	Jyoti Traders	41,362,090	41,593,960
27	07AFUPJ0552P1ZU	Mahalaxmi Enterprises	39,879,857	19,577,643
28	07DIOPP3069P1ZA	Sitakant Trading Co	47,990,978	1,054,972
29	07AYQPT5265L2ZG	ST Traders	22,892,645	22,991,398
30	07ALGPU1224R2ZK	Aggarwal Traders	11,473,605	11,375,232
31	07AAUPQ6586B3Z2	Swastik Enterprises	10,713,146	84,361
32	07AAUPQ6586B1Z4	Ramesh Plastics		



			33,975,623	33,981,068
33	07AAIFL7295E1Z0	Life Wellness	19,629,801	15,608,024
34	07DLXPG8767F1ZA	Gita Enterprises	11,926,275	11,933,412
35	07AKLPJ5035D2ZC	ArihantImpex	42,626,049	31,642,440
36	07BDNPS7160Q1ZJ	Ajay Trading Co	64,825,820	37,465,829
37	07AAEPK3770F1ZU	SK Packaging Solutions	78,645,262	69,031,185
38	07AAFCV2795K1ZR	Velocious Trading Pvt. Ltd.	106,109,622	92,611,336
39	07AAIFE1973E1ZI	Elfed Industries	9,463,665	9,501,090
40	07AASFB1417E1ZO	Baba International	70,933,876	52,332,032
41	07ABGFM1099L1ZU	Mirzapuria International	85, 957,321	61,930,434
42	07AHGPR4479K1ZO	Katyayni Enterprises	2,129,581	7,734,535
43	07AOKPK9451R2ZZ	Jajoria Enterprise	14,187,639	12,913,465
44	07ASQPR5114G1ZI	P.R. Traders	88,199,825	81,449,405
45	07BETPY0156F2Z1	Kapur Enterprises	18,994,990	17,341,886
46	07CDCPK2241L1ZN	Quickbik Enterprises	758,160	761,268
47	07EUIPP4391D1ZD	Shiv Shakti Enterprises	14,830,742	632,484
48	07EWAPS6954P2ZJ	Bika International		63,671,936
49	07EWAPS6954P3ZI	Soham Marketing	12,915,736	12,856,130
50	07IQCP2541L1ZF	Dream Business Services	11,356,630	12,427,179
51	07AAICK5965H1ZA	KorporateBizmax Limited	48,004,080	46,035,324
52	07CBGPT7205K1ZA	Tradezone Enterprises	14,823,978	1,557,717
53	07HINPK9189N1ZZ	Seaborne Creations	23,339,699	18,213,990
54	07HKJPS1195G1ZO	Shree Shyam Trading		



		Company	90,121,955	88,088,006
55	07EFZPS6397G1Z8	Sharma Enterprises	5,276,334	1,659,470
56	07DFRPM5804P1ZM	A M Enterprises	16,617,460	13,755,872
57	07FXVPM4565H1ZO	Vishnu Traders	34,037,469	9,797,223
58	07FRMPR1240D1ZU	Pandit Traders	16,335,941	4,770,056
59	07AOC PK8764K1ZG	Kumar Enterprises	29,820,180	32,703,713
		Total	300,42,08,447	217,94,91,994

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

Sl. No.	GSTIN	Trade Name	Outcome of physical verification
1	07CDCPK2241L2ZM	H K Enterprises	Found Non-existent
2	07AAMCA0840R1Z9	Arranger Tradelinks (India) Private Limited	Found Non-existent
3	07AKLPJ5035D1ZD	Blue Star	Found Non-existent
4	07EKFPS8144Q1Z7	Bsa Industries	Found Non-existent
5	07BGKPM8680D1Z2	Convergent Alliance	Found Existent & party submitted that they never made any business from MSPL and M/s MSPL has issued invoices in favour of their firm without their knowledge. They never made any payment to MSPL for said transaction and never accepted input credit against said transaction
6	07IQCP2541L4ZC	Gee Kay Sales	Found Non-existent
7	07AAPCA3521N1ZE	Goyal Aluminiums Limited	Found existent
8	07EUXPK1745P1ZM	Jk Trading Co	Found Non-existent
9	07FIFPK1036L1Z7	Kc Laminates	Found Non-existent
10	07DRBPK8521B2Z3	Kumar Enterprises	Found Non-existent
11	07LLYPS5428N1ZO	Kumar Trading Company	Found Non-existent
12	07DHRPR6682G1ZI	Mahaveer Industries	Found Non-existent
13	07AAEPK3770F2ZT	Mahaveer Sales Corporation	Found Non-existent



14	07CGLPN7896N3Z4	Niraj Enterprises	Found Non-existent
15	07BXQPN0974E1Z5	Pitamber Packaging	Found Non-existent
16	07HJJPS0550Q1ZG	Prasad Enterprises	Found Non-existent
17	07ABAFR7758R1Z9	Radical Corporation	Found Non-existent
18	07IVWPK9323M1ZH	Ravi Kumar Laminates	Found Non-existent
19	07CBHPR7202R1Z0	Sameer Trading Company	Found Non-existent
20	07AAPCS3358F1Z2	SBC Exports Limited	Found Existing
21	07DOPPR4508E1ZO	Subham Wapers	Found Non-existent
22	07BLVPP6162R1ZV_	Subrat Trading Company	Found Non-existent
23	07BLZPT9351G1Z5	Tiwari Trading Company	Found existing
24	07AAGFU2991L1ZL	Urban Trade Industries	Found Non-existent
25	07BJVPK8809G1ZL	Winjet Industries	Found Non-existent
26	07EWAPS6954P1ZK	Jyoti Traders	Found Non-existent
27	07AFUPJ0552P1ZU	Mahalaxmi Enterprises	Found Non-existent
28	07DIOPP3069P1ZA	Sitakant Trading Co	Found Non-existent
29	07AYQPT5265L2ZG	ST Traders	Found Non-existent
30	07ALGPU1224R2ZK	Aggarwal Traders	Found Non-existent
31	07AAUPQ6586B3Z2	Swastik Enterprises	Found Non-existent
32	07AAUPQ6586B1Z4	Ramesh Plastics	Found Non-existent
33	07AAIFL7295E1Z0	Life Wellness	Found Non-existent
34	07DLXPG8767F1ZA	Gita Enterprises	Found Non-existent
35	07AKLPJ5035D2ZC	Arihant Impex	Found Non-existent
36	07BDNPS7160Q1ZJ	Ajay Trading Co	Found Non-existent
37	07AAEPK3770F1ZU	S.K. Packaging Solutions	Found Existing
38	07AAFCV2795K1ZR	Velocious Trading Pvt. Ltd.	Found existing but non-functional at given place of business
39	07AAIFE1973E1ZI	Elfed Industries	Found Non-existent
40	07AASFB1417E1ZO	Baba International	Found existing but non-functional at given place of business
41	07ABGFM1099L1ZU	Mirzapuria International	Found Existing
42	07AHGPR4479K1ZO	Katyani Enterprises	Found existing but found non-functional at given place of business. On further enquiry, it emerged that goods dispatched from M/s MSPL never received by M/s Katyani but diverted elsewhere clandestinely. At one instance, vehicle mentioned against same e-way bill issued by MSPL and



			destined to M/s Katyani Enterprises was shown crossing Manesar, Gurugram toll plaza against the given e-way bill which validate the fact of diversion of printed laminates in the name of M/s Katyani Enterprises.
43	07AOKPK9451R2ZZ	Jajoria Enterprise	Found Non-existent. Proprietor of the firm given written undertaking of misusing his PAN for creating fake firm.
44	07ASQPR5114G1ZI	P.R. Traders	Found Non-existent
45	07BETPY0156F2Z1	Kapur Enterprises	Found Non-existent
46	07CDCPK2241L1ZN	Quickbik Enterprises	Found Non-existent
47	07EUIPP4391D1ZD	Shiv Shakti Enterprises	Found Non-existent
48	07EWAPS6954P2ZJ	Bika International	Found Non-existent
49	07EWAPS6954P3ZI	Soham Marketing	Found Non-existent
50	07IQCPS2541L1ZF	Dream Business Services	Found Non-existent
51	07AAICK5965H1Z4	KorporateBizmax Limited	Found Existing
52	07CBGPT7205K1ZA	Tradezone Enterprises	Found Non-existent
53	07HINPK9189N1ZZ	Seaborne Creations	Found Non-existent
54	07HKJPS1195G1ZO	Shree Shyam Trading Company	Found Non-existent
55	07EFZPS6397G1Z8	Sharma Enterprises	Found Non-existent
56	07DFRPM5804P1ZM	A M Enterprises	Found Non-existent
57	07FXVPM4565H1ZO	Vishnu Traders	Found Non-existent
58	07FRMPR1240D1ZU	Pandit Traders	Found Non-existent
59	07AOC PK8764K1ZG	Kumar Enterprises	Found Non-existent

5.4 Whereas, as brought out in above table, during physical verification of the 59 entities (RUD-5), 45 entities were found to be non-existent at their registered place of businesses, while 7 entities were found to be bogus and non-operational since their inception, bringing total bogus entities to 52 in number. The remaining 7 entities were found to be existing and functional entities and however, on verification, their transactions with M/s. MSPL weren't found to be genuine as brought out in subsequent paragraphs.

**5.5 Analysis of transactions of 7 existing entities with M/s MSPL.**

(i) M/s SBC Export Limited , M/s Velocious Trading Co., M/s Mirzapuria Enterprises & M/s Baba International :- During investigation, all the 04 entities found to be managed and operated by directors of M/s SBC Export Limited. During physical verification dated 17.10.2022, it emerged that M/s Baba International, M/s Velocious Trading Co. & M/s SBC



Export Limited found to be registered on the same address i.e. Property No. 130, Functional Industrial Estate, Patparganj, New Delhi but no traces of M/s Baba International & M/s Velocious Trading Co. were found at the given premises. Some stock available was told to be belonged to M/s SBC Export. Summons dated 17.04.2022, 19.01.2023 & 19.04.2023 were issued but party did not turn up. Further, party vide mail dated 19.10.2022 submitted that a parallel enquiry for the similar period is under process by office of DGGI, Ghaziabad Regional Unit, Kaushambi and requested for transferring their enquiry to DGGI, GRU.

(ii) M/s Korporate Bizmax Limited :- During physical verification, party found to be existent at their principal place of business. Sh. Sandeep Srivastava, Director of the company vide his statement dated 28.10.2022 (RUD-6) stated that their company has been engaged in trading of packaging materials; that they purchased aluminium foil from M/s MSPL but received goods in only 60 % cases, in rest 40% instances they still did not receive goods.

(iii) M/s Goyal Aluminium Ltd. :- During physical verification, party found to be existent at their principal place of business. Sh. Sandeep Goyal, Director of the company vide his statement dated 14.10.2022 (RUD-7) stated that they purchased aluminium foil from M/s Montage Sales and also borne transportation cost.

(iv) M/s Convergent Alliance :- During physical verification, party found to be existent. Sh. Ashish Mittal vide his statement dated 31.10.2022 (RUD-8) inter alia stated that they never undertook any business activity with M/s MSPL and never received any goods from M/s MSPL. Sh. Ashish Mittal further stated that he did not know why M/s MSPL issued goods less invoices in favour of their firm; that they never made any payment to M/s MSPL and never accepted ITC passed on by M/s MSPL.

(v) M/s Tiwari Trading Co.:- During physical verification, firm found existent at given principal place of business. Sh. Rakesh Tiwari, Proprietor of the firm appeared in office against summons issued to him and tendered his voluntary statement vide which he stated that they purchased packaging material from M/s MSPL.

(vi) M/s S.K. Packaging Solutions :- During physical verification, party found to be existent at their given principal place of business and found to be engaged in trading of aluminium foil & other packaging materials.

(vii) M/s Katyani Enterprises :- During physical verification, premises of the firm was located but no business activities were observed from the given premises. Sh. Vinay Rewri, Proprietor of the firm appeared against summon issued to him and tendered his voluntary statement vide which he stated that their 90% purchase was from import and rest they purchased from domestic market. On further enquiry in respect of purchases made from M/s MSPL, it emerged that goods shown delivered from M/s MSPL never received by M/s Katyani but diverted elsewhere clandestinely. Through RFID based analysis from e-way bill portal, at one instance, vehicle mentioned against same e-way bill issued by MSPL and destined to M/s Katyani Enterprises was shown crossing Manesar, Gurugram toll plaza against the given e-way bill which validate the fact of diversion of printed laminates in the name of M/s Katyani Enterprises.

5.6 Whereas, on further analysis of entries appearing in the GSTR-2A of one of the non-existent firm namely M/s. Seaborne Creations (GSTIN- 07HINPK9189N1ZZ), it appeared that the following entities had issued invoices to the above party:



GSTIN of Supplier	Legal Name of Supplier	Taxable Value	Total Tax
07AAMCM9016D1ZG	Montage Sales Private Limited	121,153,342	21,807,602
07ADNPJ6198G1Z2	AshuGulabchand Jain	3,320,325	166,016
08AAACH4069B1ZW	Historic Resort Hotels Private Limited	122,034	21,966
08AAACT7433M1ZZ	The Lake Palace Hotels & Motels Private Limited	3,817,300	687,114
08AAACT8215H1ZC	The Lake Shore Palace Hotel Pvt Ltd	3,600,000	648,000
27AABCN7238H2ZB	Novex Communications Pvt Ltd	30,000	5,400
27AACCP9099D1Z2	Phonographic Performance Limited	20,001	3,600
<b>Grand Total</b>		<b>132,063,002</b>	<b>23,339,699</b>

5.7 Whereas, M/s. Historic Resort Hotels Pvt. Ltd., M/s. The Lake Palace Hotels & Motels Pvt. Ltd. & M/s The Lake Shore Palace Hotel Pvt. Ltd. appeared to be established entities engaged in Hospitality Sector & registered as taxpayers in Rajasthan. Further, the other entity i.e. M/s. Phonographic Performance Ltd. PPL licenses the use of recorded music where played in public, broadcast on radio or TV, or used on the internet, on behalf of record companies and performers. The issuance of bills by these established entities to the above mentioned suspicious fake firm appeared to be related to an event organized by the beneficiaries/operator of the above firm. Accordingly, necessary enquiries were conducted with the above entities to ascertain the nature of associated transactions and events. Communications were made to M/s Lake Shore Palace Hotel & M/s Historic Resort Hotels Pvt. Ltd. in respect of service provided to M/s Seaborne Creation, one of the non-existent entities from list of 59 firms. On being enquired from given hotels, it emerged that said hotels/resorts were booked for wedding of one Mr. Sachit and Ms. Garima on 21.04.2022. Said booking was done in the name of Sh. Sonu Kumar who is shown proprietor of M/s Seaborne Creation and payments were also made through RTGS mode from account of M/s Seaborne Creation. On being asked about list of guests and photograph of wedding from hotel authorities, it was submitted by the hotel that since, no booking for accommodation was made, so they didn't maintain list of guests. (RUD-9 - trail of email with The Lake Palace Hotels & Motels Pvt. Ltd)

#### FINANCIAL ANALYSIS -

6. Whereas, in registration details of above mentioned non-existent entities available on GSTN portal, no bank accounts were found to be given. 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.

## 6.2 Responses received from Banks& analysis of bank statements

(i) **M/s Prasad Enterprises:-** M/s Prasad Enterprises have shown bank account in ICICI Bank having A/c no. 218305500415. From the scrutiny of account statement, a pattern was observed in which huge cash amount had been 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 Crores had been deposited in cash and same was 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 Prasad Enterprises.

(ii) **M/s PitambarPackaging :-** M/s Pitambar Packaging have shown bank account in ICICI Bank having A/c no. 218305002453. From the scrutiny of account statement, a pattern was observed in which huge cash amount had been 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 Crores had been deposited in cash and same was 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 have shown bank account in ICICI Bank having A/c no. 218305500356. From the scrutiny of account statement, a pattern was observed in which huge cash amount had been 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 Crores had been deposited in cash and the same were immediately transferred to M/s MSPL. The above pattern indicates that the 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 Sitakant Trading Co. :-** M/s Sitakant Trading Co. have shown bank account in ICICI Bank having A/c no. 218305500456. From the scrutiny of account statement, a pattern was observed in which huge cash amount had been shown deposited in account and the same was immediately transferred to M/s MSPL. From May 2021 to March 2022, a total of Rs. 15.21 Crores had been deposited in cash and same was 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 Sitakant Trading Co.

(v) **M/s KC Laminates :-** M/s KC Laminates have shown bank account in ICICI Bank having A/c no. 218305500447. From the scrutiny of account statement, a pattern was observed in which huge cash amount had been deposited in account and the same was immediately transferred to M/s MSPL. From May 2021 to July 2021, a total of Rs. 51 Lakhs had been deposited in cash and the same was 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 KC Laminates.

## **ANALYSIS OF DIGITAL EVIDENCES& RESULT OF IP ADDRESS ANALYSIS USED FOR FILING RETURNS OF FAKE FIRMS**



7. During the course of Investigation it is observed that M/s Montage Sales Pvt. Ltd. (hereinafter will be referred to as MSPL) has passed on Input Tax Credit fraudulently to the 59 firms through GSTR 1M without actual supply of goods/ services. These 59 firms were found to availed Input Tax Credit amounting to Rs.300.42 Crore and passed on ITC amounting to Rs.217.94 Crore. MSPL has issued invoices in the name of these 59 firms however, the goods i.e. packaging material was diverted to different manufacturing units. On further investigation, these out of these 59 firms, 49 firms were found to be non-existing on physical verification. Subsequently, a letter dated (group H) 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.

Subsequently, a letter was sent to the GSTN, along with a list of above mentioned 59 non-existent 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. These IP addresses were analyzed and 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 A'. 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.



(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 B'. 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.

(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 C'. 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.

(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 D'. 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.

(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 E'. 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.

(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 F'. 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.



(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 G'. 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.

(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 H'. 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.

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.

In this process letter dated 16.05.2023 was also issued to M/s Excitel Private Limited and the company replied vide E-mail dated 19.05.2023 (RUD-10) 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	07HIJPS0550Q1ZG	PRASAD ENTERPRISES	R1	18-05-2021	18-05-2021 12:54	146.196.37.240
10	07HIJPS0550Q1ZG	PRASAD ENTERPRISES	R3B	18-05-2021	18-05-2021 12:54	146.196.37.240

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:



S.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, PratapPura
3	Rajat Kumar Sharma	9999196113	S-83, 3 <sup>rd</sup> Floor, School Block, Shakarpur, Delhi

In order to reach the target person and for furtherance of investigation, an email dated 20.05.2023 (**RUD-10**) 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.

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 )

Further 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-11**) 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.

Summon dated 02.06.2023 was issued to Sh. Kishan Rajput and statement dated 02.06.2023 (RUD-12) 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 for the period 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 by him to Sh. Gaurav Singh. Further, on being shown a list of the fifty-nine (59) firms about 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 informed that Out of these 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. These 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. He had not met any person related to these firms. 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 informed that the relation between M/s Montage Sales Private Limited (MSPL) and the firm 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 received/collected/obtained various GST registration certificates by using his resources so as to mis-utilize 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, Sh. Bajpai have approximately data of 400 trucks which were used for e-way bill generation.
- Further, mostly the cash work was done by Sh. ArunSaxena (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 work 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 firms 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 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 View 2, 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 my 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 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.

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-13) was drawn on the spot. Further, summon dated 13.06.2023 was issued to Sh. Gaurav Singh and statement dated 13.06.2023 (RUD-14) 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 shownlist 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 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 – utilize them. In all, at certain point of time, they had 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).



Further, a letter dated 16.05.2023 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- 15) 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.

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. Further, statement of Shri Uma Shankar was recorded under Section 70 of the CGST Act,2017 wherein he inter-alia stated that *he 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.

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 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.

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. Further, Statement of Shri Pushpender Kumar, 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).*

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.

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

8. 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 issued 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, Shahdara, Delhi on 10.08.2022 and proceedings were recorded in Panchnama dated 10.08.2022 (RUD-16).

9. 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.

10. Whereas, voluntary statement of Shri Tarun Kumar Maiti, Manager of M/s. MSPL was recorded on 10.08.2022 (RUD-17), which is reproduced as under:-

*“ Q.1. Please give your brief introduction and details of occupation.*

*A.1. I am a resident of H.No.180-GF, Gyan Khand-4, Indirapuram, Ghaziabad, Uttar Pradesh-201014. I have done MBA (PGDM) ICBM University, Ahmedabad. I am working as Manager in M/s. Montage Sales Pvt. Ltd. since last 1 year. Prior to this, I was working in M/s. DharampalSatyapal Ltd. for the last 8 years. I am 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 are residents of Madhya Pradesh and not attending office on daily basis.*

*Q.2. Please provide details of directors of M/s. Montage Sales Pvt. Ltd. and activities carried out by this company along with details of major customers/suppliers.*

*A.2. I state that M/s. Montage Sales Pvt. Ltd. was formed in 2019 and its present directors are Mr. Subodh Kumar Sharma and Mr. Ashish Kumar Singh, who are both residents of Madhya Pradesh. 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).*

*I further state 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.*

*I further state that the day to day affairs of the company are presently being looked after by Mr. Subodh Kumar Sharma and I am reporting to him only. As he is residing in Madhya Pradesh, I telephonically update him on daily basis regarding the total sales, purchase, dispatches etc. of the company. Mr. Subodh Kumar Sharma is also looking after the finance related matters of the company.*



As regards the business activities of our company, I state that M/s. Montage Sales Pvt. Ltd. is into trading of various types of Printed Laminates (of Plastic, Aluminium & Paper type). We do not have any manufacturing facility of our own and are only carrying out trading activities. Our main suppliers are 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). Our main customers are 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. We are also making online sales of our products through Amazon, Flipkart etc.

I further state that the laminates supplied by our company are printed with brand names of various companies like Ananda, Haldiram, Tansen, Vimal, Kuber, KamlaPasand, Coolip, Nevla, Shikhar, Southern Bidi, Vedant Pastries.

*Q.3. Do you have any agreement with the owners of above brand names for trading of laminates printed with their logos/brands.*

*A.3. We do not have any agreements with the owners of the above mentioned brands for trading of laminates printed with their logos/brands. These laminates are received by our company from M/s. Montage Enterprises Pvt. Ltd. &Ors. and further supplied as per the directions given by our directors.*

*Q.4. Please provide details of transportation mechanism in respect of your sale/purchases and details of your transporters.*

*A.4. I state that in respect of our purchases made from M/s. Montage Enterprises Pvt. Ltd., M/s. Montage Global Pvt. Ltd. &Ors., the transportation is arranged by the respective suppliers only. As per my knowledge, the transportation charge is included in the invoice price. I am not aware about any agreement entered into with our suppliers, however, I will check with the directors of our company and will submit the copies of relevant agreements to your office shortly.*

*As regards to our outward supplies, I state that in some cases the transportation is arranged by our company, while in other cases, the same is arranged by the respective customer only. The transporters through whom we are majorly supplying our 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.*



*Q.5. What is the selection process of vendors to whom laminates are supplied by M/s. Montage Sales Pvt. Ltd.*

*A.5. I state that I am not aware about any written agreements with customers regarding supply of printed laminates to them. Our director namely Mr. Subodh Kumar Sharma may be aware about the same. Prior to him, Mr. Harvinder Singh Matharu used to look after the process of vendor management. As regards to our vendor selection process, our director is 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 our 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 our company. After manufacturing, the printed laminates are received by us and Mr. Subodh Kumar Sharma informs us about the details of parties to whom laminates are to be supplied. We are not aware as to which brand of laminates are being supplied to which vendor, however, the manufacturer may be aware about the same. I further state that we never receive any drawings etc. from the vendors and only our directors know about the brands of laminates supplied to respective vendors. All of our vendors are in contact with Mr. Subodh Kumar Sharma and all dispatches take place on his instructions only. He daily calls me 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, we add margin of Rs.2 per kg. in the pricing of laminates supplied to the customers.*

*Q.6. Have you or your team ever physically verified the existence of your customers or contacts the concerned person for taking deliveries etc.*

*A.6. No, we have never verified the existence of our customers to whom goods are supplied by us and all communications of the customers are with our director Mr. Subodh Kumar Sharma only. We only manage the dispatches as per his instructions.*

*Q.7. Please provide details of bank accounts of M/s. Montage Sales Pvt. Ltd. and who operates these bank accounts.*

*A.7. As per my knowledge, our company is 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 your office shortly. As per my knowledge, Mr. Subodh Kumar Sharma operates these accounts himself, however, on telephonic confirmation/conversation with him on speaker in your presence, he couldn't inform the bank accounts of our company and also couldn't give details of the persons who operates the above mentioned bank accounts of our company & only informed that our advisor is handling the same. I will ascertain the factual position as regard to operation of above bank accounts and will submit the details of concerned persons to your office shortly.*

*Q.8. Are you carrying out transit insurance in respect of all the consignments dispatched from your premises.*



A.8 We normally do transit insurance in respect of consignments supplied to our customers. However, no transit insurance is done in case of customers who take delivery of goods from our premises by arranging transport themselves only. Like in case of dispatches made to M/s. Kapur Enterprises yesterday i.e. on 09/08/2022, no transit insurance was done from our side.

Q.9. Who looks after payment receivables & payables.

A.9. I state that Mr. Subodh Kumar Sharma, Director of our company looks after the matters related to payments to be made to our suppliers viz. M/s. Montage Enterprises Pvt. Ltd., M/s Montage Global Pvt. Ltd. & Ors. Further, he is also looking after the payments to be received from our customers and myself or my team never follows up on the payment issues with any of the vendors.

Q.10. I have been shown a sheet comprising GSTIN & names of 37 firms/companies to whom we have supplied printed laminates and further have been requested to sign the same. I have also been asked to inform about the concerned persons of the following entities to whom our company has shown supplies of various types of Laminates and to also provide their ledgers & contact details. Please also provide account details of these customers.

A.10. I state that I have perused the said sheet comprising GSTIN and names of 37 firms/companies to whom our company has supplied printed laminates of various brands and have also signed the same. I am also providing herewith ledgers of these 37 parties to whom our company has shown supply of printed laminates. I am aware about the concerned person of only two parties out of these 37 customers viz. M/s Kapur Enterprises & M/s Tradezone Enterprises. One person namely Mr. Gaurav (Phone No.8564062421) contacts me for supplying laminates to both the above mentioned firms. On confirmation by Mr. Subodh Kumar Sharma, I arrange supply of laminates to both the above firms of Mr. Gaurav. As regards the details of concerned persons of remaining firms/companies, I state that Mr. Subodh Kumar Sharma may be having the relevant details of these entities. Further, the account details of these entities from which we have received payments against our supplies shall be submitted to your office shortly.

Q.11. What kind of printed laminates (brand/logo etc.) were supplied to the above mentioned 37 customers of your company. Please provide the copies of purchase orders received from above entities. Also inform as to who manages printing, drawings of laminates, etc. to be provided to Montage Enterprises Pvt. Ltd./other manufacturers for printing.

A.11. I state that I am not aware about the different types of printed laminates supplied to the above mentioned 37 customers, however, Mr. Subodh Kumar Sharma may be having knowledge about the same as he only interacts with these parties. Further, the copies of purchase orders related to these customers can also be provided by him only. Also, only Mr. Subodh Kumar Sharma coordinates with the customers regarding



*drawings, printing etc. with the manufacturers and I am not having any knowledge about the same.*

*Q.12. On perusal of the ledgers of 37 parties provided by you, it is seen that huge amounts of receivables are due from various parties, some of which are pending for more than 1 year. Please comment on the same.*

*A.12. As stated above, the receivables of the company are being looked after by Mr. Subodh Kumar Sharma only and I can't comment on the same. I am also not aware if any legal action has been taken by our company in respect of payments which are pending for a considerable time and only Mr. Subodh Kumar Sharma can provide details of the same.*

*Q.13. Please provide ageing breakup of the creditors of your company as on date. Also inform if your company is reversing the ITC involved on account of non-payment to your creditors within 180 days. If yes, provide details of the same.*

*A.13. I state that I am hereby submitting details of the age-wise break up of our creditors as per which an amount of Rs.61,05,53,543/- is due for more than 180 days. We have not reversed any ITC on account of above said non-payment to creditors within 180 days. The applicable ITC on above amount works out to Rs.10,98,99,638/-. I have telephonically discussed the matter with Mr. Subodh Kumar Sharma and he has ensured that the reversal of above said ineligible ITC shall be done within 2 days & the relevant payment particulars shall be submitted to your office shortly.*

*Q.14. Has your company engaged the services of M/s. Bharat Transport Company Pvt. Ltd. If yes, please provide the details of concerned person of the above company.*

*A.14. I state that in past, we had engaged the services of M/s. Bharat Transport Company Pvt. Ltd. for transportation of our supplies to customers. However, we disengaged their services around 1 year back. I am not able to recall the name of the concerned person of above company."*

11. Whereas, summon dated 10.08.2022 (**RUD-18**) was issued to ShriSubodh Kumar Sharma, Director of M/s. MSPL for submitting various requisite documents related to the subject investigation and also to tender his voluntary 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.

12. Whereas, further summons dated 16.02.2023 and 03.03.2023 were issued to M/s. MSPL, Sh. Ashish Kumar Singh, Director of M/s. MSPL, Sh. Subodh Kumar Sharma, Director of M/s. MSPL, Sh. Jasmeet Singh, Ex-Director of M/s MSPL and Sh. Harvinder Singh Matharoo, Ex-Director of M/s. MSPL, 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.



13. Whereas, during pendency of above investigation, it was found that M/s. MEPL had filed Company Petition No. (IB)-796(ND)/2022 in the NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI, to initiate Corporate Insolvency Resolution Process against M/s MSPL for defaulting the payment of Rs.5,54,88,94,974/- which includes principal amount of Rs.5,161,762,767/- and interest amounting Rs.38,71,32,207/- @18% p.a. on the outstanding principal amount. Claim vide Form-B against demand made vide SCN dated 08.05.2023 against M/s Lagrowth Associates Pvt. Ltd. (formerly known as MSPL) was filed with Resolution Professional.

14. Further, since, Sh. Sujeet Kumar, Director, Bharat Transport Group did not appear against repeated summons issued to 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-19) which is reproduced as under :-

*Q1. Please introduce yourself and details of your business?*

*A1. I am Sujeet Kumar Singh S/o Shri Ramanand Singh, Resident of 102, Marvela Tower, Mahagun Garden, Sector 78, Noida, Uttar Pradesh, Aadhar no 857350927873, former Director and currently controller of M/s Bharat Transport Company Private Limited, Transport Nagar, B-134, Sector 69, Noida, Gautam Buddha Nagar, Uttar Pradesh, 201301. I am B. Com graduate and could read and write English and Hindi language.*

*Q2. Please provide details of directors/Key persons and also explain about nature of activities of M/s Bharat Transport Company Private Limited and your role in that?*

*Ans: I looked after day-to-day activities relating to M/s Bharat Transport Company Private Limited during the period 2017 to 2018 as director and then controller of the Company from 2018 to 2021. The Company was started by me in 2017, however, later the Directorship of the company was transferred to Shri Madan Mohan Jena and Shri Keshav Chandra Patro. In spite of transfer of Directorship of the Company, I was controlling the Company as all the clients were known to me and most of the staffmembers of M/s Bharat Transport Company Pvt Ltd were appointed by me. Hence, as per understanding with the current Directors, I was managing the transportation activities in the Company till 2021.*

*Q3. Please provide the details of major customers (Consignor and Consignee) for whom you transported laminates and details of key persons with whom you contact for transportation of laminates and who pays for freight?*

*Ans: My Company, M/s Bharat Transport Company Private Limited had approx 84 trucks during the period 2021. 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. M/s Bharat Foods and Beverages Pvt Ltd, under my Directorship was engaged in manufacture of Noodles, Sabji Masala, etc. M/s Montage Sales Private Limited was engaged in trading of Laminates and as per their direction, we used to transport laminates from their Godown at Jhilmil Industrial Area to the address of their clients. We used to bill M/s Montage Sales Pvt*



Limited or their clients as per prior understanding/ direction under HSN "9965" i.e. "Goods Transport Agency". The GST No. of M/s Bharat Transport Company is 09AAHCB3571H1ZK. We also transported agricultural goods of local businessman from one place to another on all India basis as "Goods Transport Agency" services.

Q4. I am showing you your statement dated 25.06.2021 recorded at 102, Marvela Tower, Mahagun Garden, Sector 78, Noida, Uttar Pradesh. Please go through the same?

Ans: I have seen my statement dated 25.06.2021 recorded at 102, Marvela Tower, Mahagun Garden, Sector 78, Noida, Uttar Pradesh and have signed it as token of having seen it. I agree with the details/facts mentioned in the statement dated 25.06.2021.

Q5. On perusal of your statement dated 25.06.2021 it is observed 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. Please give details of key person who gave you orders on behalf of Montage Sales Private Limited/ M/s Trimurti Fragrances Private Limited for diversion of laminates?

Ans: I don't remember the exact details of the invoices mentioned in my statement dated 25.06.2021. I have left the company long ago. If the invoices were raised in the name of the firms located in Delhi, then usually the goods were transported to that place only. 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, I have 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, I have 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.

Q6. I am showing you a list comprising names of 59 firms/companies to whom M/s. Montage Enterprises Pvt. Ltd have supplied printed laminates through your trucks. Please provide details of concerned persons, KYC Documents, ledgers & contact details with whom you have contacted for transactions. Please also provide account details of these customers?



Sl.	Trade Name	Outcome of physical verification
1	H K Enterprises	Found Non-existent
2	Arranger Tradclinks (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 took 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	Jyoti Tradcrs	Found Non-existent
27	Mahalaxmi Enterprises	Found Non-existent
28	Sitakant Trading Co	Found Non-existent
29	ST Traders	Found Non-existent
30	Agganval Tradcrs	Found Non-existent
31	Swastik Enterprises	Found Non-existent
32	Ramesh Plastics	Found Non-existent
33	Life 1Wellness	Found Non-existent
34	Gita Enterprises	Found Non-existent
35	Aribant 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	Elfed Industries	Found Non-existent
40	Baba International	Found existent but non-functional at given place of business
41	Mirzapuria International	Found Existent
42	Katyayni Enterprises	Found existent but non-functional at given place of business
43	Jajoria Enterprise	Found Non-existent
44	P.R. Traders	Found Non-existent
45	Kapur EnterprisCs	Found Non-existent
46	Quickbik Enterprises	Found Non-existent
47	Shiv Shakti Enterprises	Found Non-existent
48	Bifa International	Found Non-existent
49	Sobam Marketing	Found Non-existent
50	Dream Business Services	Found Non-existent
51	Korporate Bizmax Limited	Found Existent
52	Tradezone Enterprises	Found Non-existent
53	Seaborne 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



*Ans: I have seen the list of firms, their address, GSTIN and have signed it as a token of having seen it. Its long time, so I don't remember the names & other details like key persons etc of these firms. However, on being shown the invoices and E-way bills I accept that the trucks mentioned in these E-way bills were under control of M/s Bharat Transport Company Pvt Ltd only.*

*Q7. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s H K Enterprises (GSTIN-07CDCPK224IL2ZM)?*

*A. The details in respect of goods transported to the firm M/s H K Enterprises (GSTIN-07CDCPK224IL2ZM) 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.*

*Q8. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Arranger Trade links (India) Private Limited (GSTIN-07AAMCA0840RIZ9)?*

*A. The details in respect of goods transported to the firm M/s Arranger Trade links (India) Private Limited (GSTIN-07AAMCA0840RIZ9) 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*

*Q9. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s blue Star (GSTIN-07AKLPJ5035D1ZD)?*

*A. The details in respect of goods transported to the firm M/s blue Star (GSTIN-07AKLPJ5035D1ZD) 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*

*Q10. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s BSA Industries (GSTIN-07EKFPS8I44QIZ7)?*

*A. The details in respect of goods transported to the firm M/s BSA Industries (GSTIN-07EKFPS8I44QIZ7) 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*

*Q11. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Convergent Alliance (GSTIN-0/BGKPM8680D1Z2)?*

*A. The details in respect of goods transported to the firm M/s Convergent Alliance (GSTIN-0/BGKPM8680D1Z2) 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*

*Q12. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Gee Kay Sales (GSTIN-07IQCP254IL4ZC)?*

*A. The details in respect of goods transported to the firm M/s Gee Kay Sales (GSTIN-07IQCP254IL4ZC) 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*

*Q13. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Goyal Aluminums Limited (GSTIN-07AAPCA3521N1ZE)?*

*A. The details in respect of goods transported to the firm M/s Goyal Aluminums Limited (GSTIN-07AAPCA3521N1ZE) 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*

*Q14. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Jk Trading Co (GSTIN-0ZEUXPKI745P1ZM)?*

*A. The details in respect of goods transported to the firm M/s Jk Trading Co (GSTIN-0ZEUXPKI745P1ZM) 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*

*Q15. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Kc Laminates (GSTIN-07FI FPKI036LIZ7)?*

*A. The details in respect of goods transported to the firm M/s Kc Laminates (GSTIN-07FI FPKI036LIZ7) 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*

*Q16. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Kumar Enterprises (GSTIN-07DRBPK8521B2Z3)?*

*A. The details in respect of goods transported to the firm M/s Kumar Enterprises (GSTIN-07DRBPK8521B2Z3) 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*

*Q17. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Kumar Trading Company (GSTIN-0ZLLYPS5428NIZO)?*

*A. The details in respect of goods transported to the firm M/s Kumar Trading Company (GSTIN-0ZLLYPS5428NIZO) 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*

*Q18. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Mahaveer Industries (GSTIN-07DHRPR6682G1ZI)?*

*A. The details in respect of goods transported to the firm M/s Mahaveer Industries (GSTIN-07DHRPR6682G1ZI) 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*

*Q19. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Mahaveer Ji Sales Corp. (GSTIN-07AAEPK3770F2ZT)?*

*A. The details in respect of goods transported to the firm M/s Mahaveer Ji Sales Corp. (GSTIN-07AAEPK3770F2ZT) 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*

*Q20. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Niraj Enterprises (GSTIN-07CGLPN7896N3Z4)?*

*A. The details in respect of goods transported to the firm M/s Niraj Enterprises (GSTIN-07CGLPN7896N3Z4) 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*

*Q21. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Pitamber Packaging (GSTIN-07BXQPN0974E1Z5)?*

*A. 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*

*Q22. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Prasad Enterprises (GSTIN-07HJJ PS0550QI ZG)?*

*A. 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*

*Q23. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Radical Corporation (GSTIN-07AβAFRZZ58RIZ9)?*

*A. The details in respect of goods transported to the firm M/s Radical Corporation (GSTIN-07AβAFRZZ58RIZ9) 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*

*Q24. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Ravi Kumar Laminates (GSTIN-07IVWPK9323M1ZH)?*

*A. 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*

*Q25. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Sameer Trading Company (GSTIN-07CBH PR7202R1Z0)?*

*A. 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*

*Q26. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s SBC Export (GSTIN-07AAPCS3358FJZ2)?*

*A. The details in respect of goods transported to the firm M/s SBC Export (GSTIN-07AAPCS3358FJZ2) 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*

*Q27. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s SubhamWarpers (GSTIN-07DOPPR4508EIZO)?*

*A. The details in respect of goods transported to the firm M/s SubhamWarpers (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*

*Q28. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Subrat Trading Company (GSTIN-07BLVPP6162R1ZV)?*

*A. The details in respect of goods transported to the firm M/s Subrat Trading Company (GSTIN-07BLVPP6162R1ZV) 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*

*Q29. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Tiwari Trading Company (GSTIN-07BLZPT9351G1Z5)?*

*A. The details in respect of goods transported to the firm M/s Tiwari Trading Company (GSTIN-07BLZPT9351G1Z5) 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*

*Q30. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Urban Trade Industries (GSTIN-07AAGFU2991LIZ1.)?*

*A. The details in respect of goods transported to the firm M/s Urban Trade Industries (GSTIN-07AAGFU2991LIZ1.) 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*

*Q31. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Winjet Industries (GSTIN-07BJVPK8809G1ZL)?*

*A. The details in respect of goods transported to the firm M/s Winjet Industries (GSTIN-07BJVPK8809G1ZL) 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*

*Q32. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Jyoti Traders (GSTIN-07EWAPS6954P1ZK)?*

*A. The details in respect of goods transported to the firm M/s Jyoti Traders (GSTIN-07EWAPS6954P1ZK) 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*

*Q33. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Mahalaxmi Enterprises (GSTIN-07AFUPJ0552PIZU)?*

*A. The details in respect of goods transported to the firm M/s Mahalaxmi Enterprises (GSTIN-07AFUPJ0552PIZU) 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*

*Q34. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Sitakant Trading Co (GSTIN-07DIOPP3069PJZA)?*

*A. The details in respect of goods transported to the firm M/s Sitakant Trading Co (GSTIN-07DIOPP3069PJZA) 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*

*Q35. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s ST Traders (GSTIN-07AYQPT5265L2ZG)?*

*A. The details in respect of goods transported to the firm M/s ST Traders (GSTIN-07AYQPT5265L2ZG) 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*

*Q36. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Aggarwal Traders (GSTIN-07ALGPUI224R2ZK)?*

*A. The details in respect of goods transported to the firm M/s Aggarwal Traders (GSTIN-07ALGPUI224R2ZK) 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*

*Q37. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Swastik Enterprises (GSTIN-07AAUPQ6586B3Z2)?*

*A. The details in respect of goods transported to the firm M/s Swastik Enterprises (GSTIN-07AAUPQ6586B3Z2) 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*

*Q38. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Ramesh Plastics (GSTIN-OZAAUPQ6586BIZ4)?*

*A. The details in respect of goods transported to the firm M/s Ramesh Plastics (GSTIN-OZAAUPQ6586BIZ4) 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*

*Q39. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Life Wellness (GSTIN-07AAIFL7295EIZ0)?*

*A. The details in respect of goods transported to the firm M/s Life Wellness (GSTIN-07AAIFL7295EIZ0) 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*

*Q40. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Gita Enterprises (GSTIN-07DINPG8767FIZA)?*

*A. The details in respect of goods transported to the firm M/s Gita Enterprises (GSTIN-07DINPG8767FIZA) 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*

*Q41. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s ArihantImpex (GSTIN-07AKLPJ5035D2ZC) ?*

*A. The details in respect of goods transported to the firm M/s ArihantImpcx (GSTIN-07AKLPJ5035D2ZC) 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*

*Q42. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Ajay Trading Co (GSTIN-07BDNPS7160Q1ZJ) ?*

*A. The details in respect of goods transported to the firm M/s Ajay Trading Co (GSTIN-07BDNPS7160Q1ZJ) 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*

*Q43. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s SK Packaging Solutions (GSTIN-07AAEPK3770FI ZU) ?*

*A. The details in respect of goods transported to the firm M/s SK Packaging Solutions (GSTIN-07AAEPK3770FI ZU) 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*

*Q44. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Velocious Trading Pvt Ltd (GSTIN-07AAFCV2795K1ZR) ?*

*A. The details in respect of goods transported to the firm M/s Velocious Trading Pvt Ltd (GSTIN-07AAFCV2795K1ZR) 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*

*Q45. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Elfed Industries (GSTIN-07AAI FEI973EIZI) ?*

*A. The details in respect of goods transported to the firm M/s Elfed Industries (GSTIN-07AAI FEI973EIZI) 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*

*Q46. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Baba International (GSTIN-07AASFBI417EIZO) ?*

*A. The details in respect of goods transported to the firm M/s Baba International (GSTIN-07AASFBI417EIZO) 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*

*Q47. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Mirzapuria International (GSTIN-07ABG FM1099LIZU) ?*

*A. The details in respect of goods transported to the firm M/s Mirzapuria International (GSTIN-07ABG FM1099LIZU) 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*

*Q48. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Katyayni Enterprises (GSTIN-07AHGPR44Z9K1ZO) ?*

*A. The details in respect of goods transported to the firm M/s Katyayni Enterprises (GSTIN-07AHGPR44Z9K1ZO) 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*

*Q49. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Jajoria Enterprise (GSTIN-07AOKPK945IR2ZZ) ?*

*A. 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*

*Q50. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s P.R. Traders (GSTIN-0ZASQPR5II4GIZI) ?*

*A. The details in respect of goods transported to the firm M/s P.R. Traders (GSTIN-0ZASQPR5II4GIZI) 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*

*Q51. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Kapur Enterprises (GSTIN-0ZBETPY0I56F2ZI) ?*

*A. The details in respect of goods transported to the firm M/s Kapur Enterprises (GSTIN-0ZBETPY0I56F2ZI) 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*

*Q52. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Quickbik Enterprises (GSTIN-0ZCDCPK2241L1ZN) ?*

*A. The details in respect of goods transported to the firm M/s Quickbik Enterprises (GSTIN-0ZCDCPK2241L1ZN) 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*

*Q53. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Shiv Shakti Enterprises (GSTIN-07EUIPP4391D1ZD) ?*

*A. The details in respect of goods transported to the firm M/s Shiv Shakti Enterprises (GSTIN-07EUIPP4391D1ZD) 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*

*Q54. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Bika International (GSTIN-0ZEWAPS6954 P2ZJ) ?*

*A. The details in respect of goods transported to the firm M/s Bika International (GSTIN-0ZEWAPS6954 P2ZJ) 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*

*Q55. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Soham Marketing (GSTIN-07EWAPS6954P3ZI)?*

*A. The details in respect of goods transported to the firm M/s Soham Marketing (GSTIN-07EWAPS6954P3ZI) 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*

*Q56. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Dream Business Services (GSTIN-01QCPS2541LI ZF) ?*

*A. The details in respect of goods transported to the firm M/s Dream Business Services (GSTIN-01QCPS2541LI ZF) 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*

*Q57. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s KorporateBizmax Limited (GSTIN-07AA1CK5965H1Z4) ?*

*A. The details in respect of goods transported to the firm M/s KorporateBizmax Limited (GSTIN-07AA1CK5965H1Z4) 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*

*Q58. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Trade zone Enterprises (GSTIN-07CBGPT7205KIZA) ?*

*A. The details in respect of goods transported to the firm M/s Trade zone Enterprises (GSTIN-07CBGPT7205KIZA) 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*

*Q59. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Seaborne Creations (GSTIN-07H INPK9189NIZZ) ?*

*A. The details in respect of goods transported to the firm M/s Seaborne Creations (GSTIN-07H INPK9189NIZZ) 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*

*Q60. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Shree Shyam Trading Company (GSTIN-07HKJPS1195C1ZO) ?*

*A. The details in respect of goods transported to the firm M/s Shree Shyam Trading Company (GSTIN-07HKJPS1195C1ZO) 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*

*Q61. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Sharma Enterprises (GSTIN-OZEFZ PS6397G1Z8) ?*

*A. The details in respect of goods transported to the firm M/s Sharma Enterprises (GSTIN-OZEFZ PS6397G1Z8) 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*

*Q62. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s A M Enterprises (GSTIN-07DFRPM5804 PIZM) ?*

*A. The details in respect of goods transported to the firm M/s A M Enterprises (GSTIN-07DFRPM5804 PIZM) 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*

*Q63. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Vishnu Traders (GSTIN-O7FXVPM4565HIZO) ?*

*A. The details in respect of goods transported to the firm M/s Vishnu Traders (GSTIN-O7FXVPM4565HIZO) 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*

*Q64. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Pandit Traders (GSTIN-07FRMPRI240D1ZU) ?*

*A. The details in respect of goods transported to the firm M/s Pandit Traders (GSTIN-07FRMPRI240D1ZU) 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*

*Q65. Kindly provide the name of Key person, the ledger maintained by you, the logbook for the movement of vehicles for transportation of goods, place of goods pick-up, the proof/receipt of delivery of goods, the place of delivery of goods and the mode of payment received in respect of goods transported to the firm M/s Kumar Enterprises (GSTIN-07AOC PK8764KIZG) ?*

*A. The details in respect of goods transported to the firm M/s Kumar Enterprises (GSTIN-07AOC PK8764KIZG) 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*

*Q66). Please see the Panchama's drawn at the address of above 59 firms. As per the panchnama address of the most of the firms are fake/non-existent and at many places the mentioned firms were found non-operational. Since the firms were bogus, to whom your company M/s Bharat Transport Company had delivered the goods as per the invoice and E-way Bills?*



A. We being the transporter used to transport the goods as per the direction of our clients. Many times, the clients request the driver to deliver goods to nearby godown or somewhere else. I 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.

Q67) Please provide the list of vehicles owned by your company M/s Bharat Transport Company Pvt Ltd. during the period 2020-2021 and their capacity/validity/copy of insurance of these trucks along with the details of drivers like name, Mobile no of these trucks?

Ans: The list of 84 trucks under the ownership of M/s Bharat Transport Company Pvt Ltd is hereby submitted, however the details of capacity/validity/copy of insurance of these trucks along with the details of drivers running these trucks will be submitted in 2 days.

Q68). Please explain, once the goods/laminates have been accepted by you for transportation of goods, who controls the vehicles and the driver and who can monitor the vehicles?

A) The vehicle is in our control; we deliver the goods on the address as per request from our client. There is no such electronic monitoring of the vehicles.

Q69). To monitor movement of trucks, have your company installed GPS on the trucks?

Ans: GPS were not installed on our trucks.

Q70). Please explain procedure of receipt of laminates and dispatch of laminates by the company and give detail of records/documents maintained for the purpose and details of Gate Pass/bilty/document as an evidence/acknowledgement to show that the goods/laminates have been accepted by you for transportation of goods?

Ans: As per verbal understanding, we station few of our trucks near the godwon of M/s Montage Sales Private Limited. As per the requirement, loading supervisor of M/s Montage Sales Private Limited contacts us for the trucks. The trucks are loaded by the staff of M/s Montage Sales Private Limited and all the transit documents like invoice, E-way Bill etc are given to the driver who delivers the goods at designated place. The payment was received by our driver after the delivery of goods from the clients of the M/s Montage Sales Private Limited.

Q71). Please refer to the question no 6 wherein it has been informed to you that the mentioned 59 firms on whose name bills/invoices were issued by M/s MSPL were found non-existent/ non-operational at their registered premise. Since the firms were nonexistent, who gave your drivers the payment for the transportation?

A). The data pertains to 2020-21, I don't remember about it now.

Q72). Please explain do you have any agreements with the M/s Montage Sales Pvt Ltd or Pan Masala manufacturers for supplying laminates printed with their logos/brands to them?

Ans: There was no agreement made with M/s Montage sales Pvt Ltd.



Q73). Please give details/weight of quantity of packing material / laminate supplied to M/s Trimurti Fragrances Private Limited in Manesar, Haryana and Delhi & other Pan Masala manufacturing Companies by M/s Bharat Transport Company Pvt Ltd.

Ans: I don't remember about it.

Q74). Please provide the records/ details of laminates and other goods transported by M/s Bharat Transport Company Private Limited for M/s Montage Sales Pvt Ltd?

Ans: The details are of period 2020-2021, and hence I don't remember anything now.

Q75). I am showing you 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. Please explain whether said goods were unloaded/delivered in premise of M/s Trimurti Fragrances Private Limited in Manesar?

Ans: I have seen and signed in token of having seen the records like my statement recorded during the search dated 25.06.2021, Eway bills and vehicle movement details obtained from Eway-bill portal. I have already retracted my statement made during the search dated 25.06.2021. The details are of period 2020-2021, and hence I don't remember anything now.

Q76). Please inform whether any transit insurance was taken in respect of all the consignments transported from the godown of M/s Montage Sales Pvt Ltd to their clients?

Ans: No transit insurance was taken for transportation of goods by our company.

Q77). Has your company engaged the services of M/s. Bharat Transport Company Pvt. Ltd., M/s Rajkumar Transport Company, M/s Radha Krishna Freight Carrier. If yes, please provide the details of concerned person of the above company.

A). 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. These transporters have used their bilty/ consignment note to transport the goods of their clients. The details are of period 2020-2021, and hence I don't have any records of M/s Rajkumar Transport Company and M/s Radha Krishna Freight Carriers now.

Q78). I am showing you an annexure-1 which contains details like weight, quantity and brand of laminates supplied by you from the Godwon of M/s MSPL to different Pan masala manufacturing firms. The annexure-1 had been prepared on the basis of details resumed from your residence vide search dated 25.06.2021. As per the details available it appears that your Company, M/s. Bharat Transport Company Pvt. Ltd was engaged in supply of printed laminates from the Godwon 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.



A). I have signed the annexure-1 as a token of having seen it. However, I don't remember about such details of transportation of laminates to various Pan Masala manufacturers.

Q79). Kindly provide the list of bank accounts maintain by your company and statement of these bank account statement for the period Dec '20 to June '21?

A). I will provide the details within 2 days.

Q80). Kindly provide all the mobile no's used by you since Dec '2020?

A). The mobile no's used by me since Dec;2020 are 9958613421 and 9400110000.

15. Whereas, as per the Data received from the DGGI Meerut Zonal Unit, M/s United Pouches had received 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 and Truck nos., utilized for supply of laminates from M/s MSPL to different recipients including manufacturers of brand 'Sudarshan' during the period December, 2020 to June 2021.

16. Further, it was found that the pan masala brand 'Sudarshan' is owned by M/s Sudarshan Tobacco LLP but is manufactured and sold by M/s United Pouches, having manufacturing unit at 26, SGC, HSIDC, Murthal, Sonapat, Haryana.

17. Based on the above information provided by the Meerut Zonal Unit of DGGI, an investigation was initiated against M/s United Pouches, the manufacturer of 'Sudarshan' Brand of Pan Masala and search was conducted on 11.01.2023 at the manufacturing facility of M/s United Pouches, 26, SGC, HSIDC, Murthal, Sonapat, Haryana by the officers of the DGGI, Gurugram Zonal Unit.

18. Whereas, the search as mentioned above unearthed mis-match of finished goods i.e., 'Sudarshan' and 'Maaldar' Brand Pan Masala which establishes the mens-rea on the part of the manufacturer in huge evasion done by M/s United Pouches. The details of investigation made in this regard is discussed in succeeding paragraphs. Panchnama dated 11.01.2023 and statement dated 11.01.2023 of Sh. Ashok Kapil, Proprietor of M/s United Pouches annexed as **RUD-20 and RUD-21 respectively.**

**19. SEARCH CONDUCTED AT M/S UNITED POUCHES, 26, SGC, HSIDC, MURTHAL, SONEPAT, HARYANA:**

19.1 On 11.01.2023, during search operation, physical stock taking of finished goods and raw-materials, lying in the premises of M/s United Pouches, was conducted in presence of Shri Ashok Kapil, Proprietor of M/s United Pouches. **On being asked, Sh. Ashok Kapil furnished the book balances of their raw material and finished goods as on date.**

19.2 During stock-taking conducted on 11.01.2023 at the premises of M/s United Pouches, following stocks of different finished goods were found in excess/shortage to the recorded balances: -



Description	Stock as per books	Actual Physical Stock	(Shortage) / Excess	Tax Involved (₹)
Sudarshan Royal Pan-Masala (Finished Goods)	37 bags	25 bags	(12 bags)	89,232/-
Maaldar.In Pan Masala (Finished Goods)	43 bags	35 bags	(8 bags)	55,616/-
Maaldar Blue Pan Masala (Finished Goods)	0 bags	8 bags	8 bags	54,208/-
			<b>Total</b>	<b>1,99,056</b>

**19.3** It was found that there was shortage of 12 bags of Sudarshan Royal Pan-Masala & 08 bags of MaaldarPan Masala and excess 8 bags of Maaldar Blue Pan Masala as compared to the book balances maintained by the firm which indicated that the firm was engaged in clandestine procurement of raw materials and clandestine clearance of finished goods. Shri Ashok Kapil vide his statement dated 11.01.2023 stated that they manufactured the following brands of Pan Masala, details of which are mentioned below:

**a. Sudarshan Pan-Masala:**

- 5916 Pouches Per Bag.
- Each Bag consumes laminates of 7 Kgs.
- Sale price of each Bag is Rs. 7,700/-
- GST plus Cess on each bag is Rs. 6,776/-

**b. Sudarshan Royal:**

- 6897 Pouches Per Bag.
- Each Bag consumes laminates of 8 Kgs.
- Sale price of each Bag is Rs. 8,450/-
- GST plus Cess on each bag is Rs. 7,436 /-

**c. Maaldar.in Pan-Masala:**

- 6120 Pouches Per Bag.
- Each Bag consumes laminates of 7.3 Kgs.
- Sale price of each Bag is Rs. 7,900/-
- Tax on each bag is Rs. 6,952/-

**d. Maaldar Blue Pan-Masala:**

- 6180 Pouches Per Bag.
- Each Bag consumes laminates of 7.4 Kgs.
- Sale price of each Bag is Rs. 7,550/-
- Tax on each bag is Rs. 6,776/-



On the basis of above information the applicable tax worked out to **Rs.1,99,056/-** (CGST – **Rs. 31,668/-**; SGST – **Rs. 31,668/-**; Cess – **Rs. 1,35,720/-**) on account of short/excess stock of finished goods.

On being pointed out about the shortage/excess stock of finished goods physically available and the stock available as per books of accounts as mentioned above, Shri Ashok Kapil admitted the shortage/excess stock of finished goods in his statement dated 11.01.2023.

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 'Sudarshan' had clandestinely received 886 boxes of 'Sudarshan' brand i.e **28,386.03 Kgs** of laminates from M/s MSPL during the period December, 2020 to June 2021:

Quantity of plastic laminates clandestinely procured by M/s United Pouches from M/s Montage Sales Pvt. Ltd through M/s. Bharat Transport Company Pvt. Ltd.						
Sr. No.	Date	Vehicle	Box	Material	Weight	Destination
1	30-01-21	5869	57	Sudarshan	1618.22	Sonipat
2	09-12-20	5869	126	Nevla+Sudarshan	4595.75*	Sonipat
3	24-12-20	5869	100	Kuber/Sudarshan	3006.77	Sonipat/Murthal
4	07-12-21	5869	58	Sudarshan	1646.61	Murthal
5	13-02-21	5869	121	Sudarshan	3617.15	Sonipat
6	27-02-21	6300	62	Sudarshan	2122.04	Murthal
7	02-05-21	6300	75	Sudarshan	2269.94	Murthal
8	04-06-21	6300	108	Sudarshan	3459.94	Murthal
9	04-06-21	6300	108	Sudarshan	3459.94	Murthal
10	12-05-21	6300	71	Sudarshan	2589.67	Murthal
			886		28,386.03	

\* The quantum of weight in this entry was found blank as per document resumed from M/s Bharat Transport Company. Accordingly, the weight has been computed @ 36.47 Kgs per Box on pro-rata basis relying on entry no. 10.

Non-existent consignees declared in the invoices raised by M/s MSPL reveal that the packing material said to be supplied by M/s Montage Sales Private Limited to various bogus companies had been diverted to M/s United Pouches which is the ultimate manufacturer of 'Sudarshan' brand Pan Masala.

The total quantity of laminates clandestinely diverted to M/s United Pouches is **28,386.03 Kgs**.

Further, as per statement dated 28.08.2023 (RUD-22) of Sh. Ashok Kapil, Proprietor of M/s United Pouches, recorded under Section 70 of CGST Act, 2017, M/s United Pouches has manufactured 5809 bags of Sudarshan Royal Brand Pan-Masala and 938 bags of Sudarshan Pan-Masala during the period from 01.12.2020 to 31.07.2021. Accordingly, it appears that out of



“Sudarshan” brand Pan Masala manufactured by M/s United Pouches during the said period, 14% constituted “Sudarshan Pan Masala” and 86% constituted “Sudarshan Royal Pan-Masala”.

Accordingly, in view of above, it appears that the total quantity of laminates clandestinely diverted to M/s United Pouches i.e. 28,386.03 Kgs has been consumed to manufacture:

- Sudarshan Pan Masala – Consuming 3975 Kgs of laminates (14% of 28,386.03 Kgs)
- Sudarshan Royal Pan Masala – Consuming 24,412 Kgs of laminates (86% of 28386.02 Kgs)

Further, Sh. Ashok Kapil, Proprietor of M/s United Pouches vide his statement dated 11.01.2023 recorded under Section 70 of CGST Act, 2017 revealed:

- That each bag of Sudarshan Pan Masala having 5916 pouches consumes 7 Kgs of laminates and attracts GST @ 28% amounting to Rs. 2,156/- and Cess @ 60% amounting to Rs. 4,620/-. Thus, GST plus Cess on manufacturing and clearance of Sudarshan brand Pan Masala by consuming 1 Kg of laminates amounts to Rs. 968/- (GST – Rs. 308/-; Cess – Rs. 660/-). Hence, total GST plus Cess evaded by clandestine manufacture and clearance of Sudarshan Brand Pan Masala by M/s United Pouches by consuming 3975 Kgs amounts to Rs.38,47,800/- (GST – Rs. 12,24,300/-; Cess – Rs. 26,23,500/-).
- That each bag of Sudarshan Royal Pan Masala having 6897 pouches consumes 8 Kgs of laminates and attracts GST @ 28% amounting to Rs. 2,366/- and Cess @ 60% amounting to Rs. 5,070/-. Thus, GST plus Cess on manufacturing and clearance of Sudarshan Royal Pan Masala by consuming 1 Kg of laminates amounts to Rs. 929.5/- (GST – Rs. 295.75/-; Cess – Rs. 633.75/-). Hence, total GST plus Cess evaded by clandestine manufacture and clearance of Sudarshan Brand Pan Masala by M/s United Pouches by consuming 24,412 Kgs amounts to Rs. 2,26,90,954/- (GST – Rs. 72,19,849/-; Cess – Rs. 1,54,71,105/-).

**In view of above, it appears M/s United Pouches has clandestinely cleared finished goods i.e. Sudarshan Pan Masala and Sudarshan Royal Pan-Masala evading GST & Compensation Cess to the tune of Rs. 2,65,38,754/- (GST – Rs. 84,44,149/-; Compensation Cess – Rs. 1,80,94,605/-).**

GST & Cess have been computed 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 @60%.

These factors inter-alia confirms the “presumption of culpable mental state”, on part of the noticees to this SCN. There are sufficient materials on record, as brought out in preceding paras, that there is “intention, motive, knowledge of facts” on part of the noticees to act in evasive



manner, as the investigations conducted has identified them as the “persons” who have, requisite mens rea in the instant case. Considering these facts of the case, the Law of Adverse Inference is applicable as corroborative evidence in the subject investigation.

Accordingly, DRC-01A dated 22.11.2023 (RUD-23) was issued to M/s United Pouches. The company submitted their reply dated 26.12.2023 wherein they inter-alia stated that they disagreed with the aforementioned liability and requested for dropping the proceedings. The company further stated that the shortage/excess found in the physical stock taken by the officers of DGGI, GZU at the time of visit dated 11.01.2023 was due to inaccurate stock taking/normal handling loss. The company denied to have any shortage/excess of physical stock found during visit dated 11.01.2023.

The response by the company to DRC-01A in this regard appears to be an after-thought as the difference in stock of physical stock of goods was admitted and accepted by Sh. Ashok Kapil, Proprietor of M/s United Pouches during the visit dated 11.01.2023. Moreover, the stock verification was conducted in presence of Sh. Ashok Kapil himself and the panchas, which was voluntarily agreed to by Sh. Ashok Kapil in his statement dated 11.01.2023.

Further, the company themselves, without any duress, after logging into their own GST portal voluntarily created DRC-03 for voluntary payment of GST / penalty.

## **20. 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 (GST Act of the respective / relevant state). 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.

**20.1** 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 – Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances**

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

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

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

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

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

**C. Section 7 – Scope of supply –**

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

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

(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 percent. of such tax within thirty days of communication of the order, all proceedings in respect of the said notice shall be deemed to be concluded.

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

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

**R. 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.

**20.2** 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:*

**20.3** 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 cessleviable 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 cessleviable 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 cessleviable 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.



20.4 Whereas, in terms of Circular No. 169/01/2022-GST dated 12th 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.

## 21. GROUNDS/CONTRAVENTION

Under the self-assessment procedure prescribed under the Act, it was the responsibility of M/s United Pouches to self-assess and discharge their tax liability correctly and properly. From the discussion in the foregoing paragraphs, it appears that M/s United Pouches have 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,

i. Section 7 and Section 9 of the CGST Act, 2017 read with concurrent provisions of relevant SGST Act, 2017, inasmuch as they supplied Pan Masala clandestinely i.e., without discharging GST leviable on the supply of Pan Masala, 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. 10. Pan Masala HSN 21069020). Similar Notification has also been issued under SGST Act, 2017.

Further, the levy of Goods and Services Tax Compensation Cess on Pan Masala HSN 21069020 @ 60% has been notified vide Notification No. 01/2017-Compensation Cess (Rate) dated 28.06.2017 (as amended).

- ii. Section 12, and Section 15 of the CGST Act, 2017 read with concurrent provisions of relevant SGST Act, 2017, inasmuch as, they failed to issue tax invoices for the supplies made by them and failed to compute the correct value of Pan Masala supplied during the period under investigation, and hence, failed to discharge the due GST on the actual value of goods supplied and also in time;
- iii. Section 31 of the CGST Act, 2017 read with concurrent provisions of relevant SGST Act, 2017, inasmuch as they failed to issue tax invoices in respect of goods supplied clandestinely;
- iv. Section 35 of the CGST Act, 2017 read with concurrent provisions of relevant SGST Act, 2017, inasmuch 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 read with concurrent provisions of relevant SGST Act, 2017, inasmuch 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 read with concurrent provisions of relevant SGST Act, 2017, inasmuch 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 read with concurrent provisions of relevant SGST Act, 2017, inasmuch 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 Section11 of the Goods and Services Tax (Compensation to States) Act,2017, inasmuch as they failed to discharge Compensation Cess on Pan Masala correctly and properly on taxable goods supplied clandestinely;

**22. QUANTIFICATION OF DUTY EVASION BY M/s UNITED POUCHES:**

22.1 In view of the foregoing paragraphs, it is seen that clinching evidences regarding the unaccounted physical stock of goods and clandestine procurement of printed laminates & clandestine supply of Pan Masala were unearthed against M/s United Pouches and evading tax dues amounting to **Rs. 2,67,37,810/- (GST – Rs. 85,07,485/-; Cess – Rs. 1,82,30,325/-)**.

22.2 And whereas, during the investigation, M/s United Pouches voluntarily deposited following amounts of GST/penalty vide DRC-03s:

Date of DRC	ARN No.	CGST (in ₹)	SGST (in ₹)	CESS (in ₹)	Penalty (in ₹)	Total
11.01.2023	AD060123003659C	12,50,000	12,50,000	-		25,00,000
11.01.2023	AD0601230036561	99,528	99,528	-	29,858	2,28,914
<b>TOTAL</b>						<b>27,28,914</b>

**23. SUPPRESSION OF FACTS, WILLFUL MIS-STATEMENT OF FACT BY M/s UNITED POUCHES AND OTHERS**

23.1 Whereas, M/s United Pouches were duly registered with the department prior to the date of initiation of investigation and were fully aware of the provisions of the GST Act, 2017 and rules made thereunder. In the era of self-assessment, it has been deemed that M/s United Pouches correctly assessed and paid their GST liability either through cash or through admissible ITC via GSTR-3B returns. As discussed in the foregoing paragraphs that M/s United Pouches was indulged in clandestine supply of Pan Masala. Further, in the chain of their alleged clandestine supply at no level GST was discharged.

23.2 And whereas, it appears that M/s United Pouches 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.



**23.3** And whereas, all the aforesaid facts came to the knowledge of the department only when the department initiated the investigation against M/s United Pouches. Had, the department not initiated the investigation, United Pouches would have succeeded in evading the payment of GST by clandestine supply of the finished goods *i.e.*, Pan Masala, and would have deprived the government of its legitimate revenue. All these activities on the part of M/s United Pouches 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 United Pouches 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 above for an extended period, as laid down under the proviso of Section 74(1) of the Act *ibid* is invoked in the matter and M/s United Pouches is liable to pay GST & Cess along with interest as applicable under Section 50(1) and penalty read with concurrent provisions of relevant SGST Act, 2017.

**23.4** And whereas, Shri Ashok Kapil, in his statements, as discussed in the foregoing paragraphs, being the Proprietor in M/s United Pouches, the sale, purchase and finance of the company was being looked after by Shri Ashok Kapil. 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 read with concurrent provisions of relevant SGST 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 United Pouches in their GSTR-1 returns & GSTR-3B returns. It was only after an investigation was initiated against M/s United Pouches by the DGCI, the fact about the clandestine supply of Pan Masala and falsification of financial records came to the department's notice. Thus, Shri Ashok Kapil, proprietor of M/s United Pouches appears to have a vital role in the clandestine supply of Pan Masala and was knowingly concerned with such contravention and is therefore liable for penalty under Section 122(3) (a) and 122(1A) of the CGST Act, 2017 read with concurrent provisions of relevant SGST Act, 2017.

**23.5** 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 United Pouches & 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 read with concurrent provisions of relevant SGST Act, 2017.

**23.6** 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 United Pouches 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 read with concurrent provisions of relevant SGST Act, 2017.



23.7 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.

24.1 Whereas, from the facts above, it appears that M/s United Pouches (06AWLPK3109M1ZC), 26, SGC, HSIDC, Murthal, Sonipat, Haryana has received the supplies 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 Pan Masala finished goods and thus evading the aforementioned tax..

24.2 Now, therefore M/s United Pouches (06AWLPK3109M1ZC), 26, SGC, HSIDC, Murthal, Sonipat, Haryana are hereby required to show cause to The Additional / Joint Commissioner of CGST, Chandigarh Commissionerate having office at Central Revenue Building, Plot No. 19, Sector-17-C, Chandigarh-160017, as to why:

- i.* The CGST amounting to ₹ 42,53,743/-; HGST amounting to ₹42,53,743/- and Cess amounting to ₹1,82,30,325/- should not be demanded and recovered from them under Section 74(1) of the CGST Act, 2017, read with the HGST Act, 2017;
- ii.* CGST amounting to ₹ 13,49,528/- and SGST (Haryana) amounting to ₹ 13,49,528/- deposited by M/s United Pouches during the investigation should not be appropriated against the GST liability demanded at Sl.No. i;
- iii.* 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;
- iv.* Penalty in terms of Section 74(1) of the CGST Act, 2017 read with the HGST Act, 2017, should not be imposed upon them on the amount demanded at Sl.No. i;
- v.* Penalty amounting to ₹29,858/- deposited by M/s United Pouches during the investigation should not be appropriated against the liability demanded at Sl.No. iv;
- vi.* Penalty in terms of Section 122(1) (i), (x), (xiv), (xv), (xvi) of the CGST Act, 2017 read with the HGST Act, 2017, should not imposed upon them on the amount demanded at Sl.No. i.
- vii.* Penalty for other contraventions discussed above should not be imposed upon them in terms of IGST Act; CGST Act and concurrent provisions of SGST Act/HGST Act.

25.1 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 United Pouches 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 United Pouches 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.

**25.2** 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.

**26.1** 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 i.e. paper/ plastic / aluminum laminates from M/s Montage Sales Private Limited without invoices. Thereafter, M/s Bharat Transport Company Private Limited also abetted M/s United Pouches to manufacture and clear finished goods i.e. Pan-Masala and thus abetted in evading the aforementioned tax. 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 concurrent provisions of relevant SGST Act, 2017.

**26.2** 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.

**27.1** 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 i.e. of paper/ plastic / aluminum laminates from M/s Montage Sales Private Limited without invoices. Thereafter, he also abetted the M/s United Pouches to manufacture and clear finished goods i.e. Pan-Masala and thus abetted in evading the aforementioned tax. 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 concurrent provisions of



relevant SGST Act, 2017.

**27.2** 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 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 of Section 122(3)(a)(b) & (d) of the CGST Act, 2017 read with the UPGST Act, 2017.

**28.** 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.

**29.** Noticee/Co-Noticee 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.

**30.** 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 United Pouches and co-noticees 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.

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



32. Copies of all the relied-upon-documents (RUDs) mentioned above, are attached to this Show Cause Notice.

*Th.*  
*09/2/2024*

(Dr. Bijendra Kumar Meena)  
Additional Director

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

1. M/s United Pouches, 26, SGC, HSIDC, Murthal, Sonipat Haryana along with legible copies of all RUDs.
2. 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](mailto:ml_jain@sumedhamanagement.com) along with legible copies of all RUDs.
3. M/s Bharat Transport Company Pvt. Ltd., (09AAHCB3571H1ZK), B-134, Sector-69, Noida, U.P., E-mail id- [santnoida@gmail.com](mailto:santnoida@gmail.com), [abhijeetncr@gmail.com](mailto:abhijeetncr@gmail.com) along with legible copies of all RUDs.
4. 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 along with legible copies of all RUDs.

**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, with the request to forward a copy of the Adjudication Order.

**Copy for information to:**

1. The Additional / Joint Commissioner of CGST, Rohtak Commissionerate, 2<sup>nd</sup> Floor, Pacific City Centre, Opposite Shangrila Hotel, Near Jat Bhawan, Delhi Bypass, Rohtak, Haryana-124001.
2. The Additional / Joint Commissioner of CGST, Delhi East Commissionerate, C.R. Building, I.P. Estate, New Delhi – 110002.
3. The Additional / Joint Commissioner of CGST, Noida Commissionerate, Plot No. C-232A/2 to 232A/3, Sector-48, Noida.
4. Notice Board.
5. Guard File.

*Th.*  
*09/2/2024*

(Dharmendra Kumar Singh)  
Deputy Director

