

37

Designation: Assistant Commissioner
(ST) CHITTOOR-I
Jurisdiction: CHITTOOR-
I:Chittoor:Andhra Pradesh

Copy to- --

DR C-07

(38)

FORM GST DRC - 07

[See rule 100(1), 100(2), 100(3) & 142(5)]

Summary of the order

Reference No: ZD371124016805J

Date: 19/11/2024

To,

GSTIN/ID: 37AATCA9148B1ZD

Name: ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE LIMITED

Address: DOOR NO-03, Prakasam High Road, Chittoor, Chittoor, Andhra Pradesh, 517001

1. Details of order -

(a) Order no: DIN3719112425297-2

(b) Order date: 19/11/2024

(c) Financial year: 2021-2022

(d) Tax period: Apr 2021 - Oct 2021

2. Issues involved - Fraudulent availment and facilitation of fraudulent ITC with no actual transport of goods and Suppression of Purchases and the consequent tax evasion

3. Description of goods / services -

Sr. No.	HSN	Description
1.	7204	FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL

4. Section of GST Act under which demand is created: 74

5. Details of demand

(Amount in Rs.)

Sr. No.	Tax rate(%)	Turnover	Place of supply	Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
1.	0	0.00	Tamil Nadu	IGST	0.00	0.00	1,561,66 8.00	0.00	0.00	1,561,66 8.00
2.	0	0.00	Andhra Pradesh	CGST	0.00	0.00	1,280,04 8.00	0.00	0.00	1,280,04 8.00
3.	0	0.00	Andhra Pradesh	SGST	0.00	0.00	1,280,04 8.00	0.00	0.00	1,280,04 8.00

Signature:

Name: ARIGELA VENKATA
SREENIVASARAO

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Designation: Assistant Commissioner
(ST) CHITTOOR-I
Jurisdiction: CHITTOOR-
I:Chittoor:Andhra Pradesh

Copy to- --

DR C-07

(40)

FORM GST DRC - 07

[See rule 100(1), 100(2), 100(3) & 142(5)]

Summary of the order

Reference No: ZD3711240168299

Date: 19/11/2024

To,

GSTIN/ID: 37AATCA9148B1ZD

Name: ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE LIMITED

Address: DOOR NO-03, Prakasam High Road, Chittoor, Chittoor, Andhra Pradesh, 517001

1. Details of order -

(a) Order no: DIN3719112425297-1

(b) Order date: 19/11/2024

(c) Financial year: 2022-2023

(d) Tax period: Apr 2022 - Mar 2023

2. Issues involved - Fraudulent avalliment and feliciation of fraudulent ITC without actual supply of goods

3. Description of goods / services -

Sr. No.	HSN	Description
1.	7204	FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL

4. Section of GST Act under which demand is created: 74

5. Details of demand

(Amount in Rs.)

Sr. No.	Tax rate(%)	Turnover	Place of supply	Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
1.	0	0.00	Tamil Nadu	IGST	0.00	0.00	310,442,966.00	0.00	0.00	310,442,966.00
2.	0	0.00	Andhra Pradesh	CGST	0.00	0.00	156,211,506.00	0.00	0.00	156,211,506.00
3.	0	0.00	Andhra Pradesh	SGST	0.00	0.00	156,211,506.00	0.00	0.00	156,211,506.00

Signature:

Name: ARIGELA VENKATA

SREENIVASARAO

Designation: Assistant Commissioner



(ST) CHITTOOR-I

Jurisdiction: CHITTOOR-

I:Chittoor:Andhra Pradesh

Copy to- --

DR C-07

FORM GST DRC - 07

[See rule 100(1), 100(2), 100(3) & 142(5)]

Summary of the order

Reference No: ZD3711240168497

Date: 19/11/2024

To,

GSTIN/ID: 37AATCA9148B1ZD

Name: ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE LIMITED

Address: DOOR NO-03, Prakasam High Road, Chittoor, Chittoor, Andhra Pradesh, 517001

1. Details of order -

(a) Order no: DIN3719112425297-3

(b) Order date: 19/11/2024

(c) Financial year: 2023-2024

(d) Tax period: Apr 2023 - Jun 2023

2. Issues involved - Fraudulent avalliment and feliciation of fraudulent ITC without actual supply of goods

3. Description of goods / services -

Sr. No.	HSN	Description
1.	7204	FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL

4. Section of GST Act under which demand is created: 74

5. Details of demand

(Amount in Rs.)

Sr. No.	Tax rate(%)	Turnover	Place of supply	Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
1.	0	0.00	Tamil Nadu	IGST	0.00	0.00	207,554,782.00	0.00	0.00	207,554,782.00
2.	0	0.00	Andhra Pradesh	CGST	0.00	0.00	37,999,970.00	0.00	0.00	37,999,970.00
3.	0	0.00	Andhra Pradesh	SGST	0.00	0.00	37,999,970.00	0.00	0.00	37,999,970.00

Signature:

Name: ARIGELA VENKATA

SREENIVASARAO

Designation: Assistant Commissioner

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(ST) CHITTOOR-I
Jurisdiction: CHITTOOR-
I:Chittoor:Andhra Pradesh

Copy to- --

DRD-07



Ex-5

Provisional Acknowledgement for submission of Form of Appeal

Your appeal has been successfully submitted against

GSTIN/UTN/Temporary ID

Date of filing

Time of filing

Place of filing

Name of the Taxpayer

Address

Name of the person who is filing Appeal

Amount of pre-deposit

AD3702250096470

37AATCA9148B1ZD

18/02/2025

20:21

Chittoor

ARHAAN FERROUS AND NON
FERROUS SOLUTIONS PRIVATE
LIMITED

SY NO-359/4, Gudiyatham Road,
Chittoor, Chittoor, Andhra Pradesh,
517001

SHAIK RIZWAN

₹ 0

It is a system generated acknowledgement and does not require any signature.

45

FORM GST APL-01

[Refer Rule 108(1)]

Appeal to Appellate Authority

1 GSTIN/Temporary ID/UIN - 37AATCA9148B1ZD
 2 Legal Name - ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE LIMITED
 3 Trade Name - ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE LIMITED
 4 Address - SY NO-359/4, Gudiyatham Road, Chittoor, Chittoor, Andhra Pradesh, 517001

Order Type - Demand Order

5 Order No - ZD371124016784F Order Date - 19/11/2024
 6 Designation and address of the officer passing the order appealed against Assistant Commissioner (ST) CHITTOOR-I and CHITTOOR-I:Chittoor:Andhra Pradesh
 Demand Id - ZD371124016784F
 7 Date of communication of the order to be appealed against - 19/11/2024
 8 Name of the authorised representative - SHAIK RIZWAN[BNHPR1107A]

Category of the case under dispute - NA

9 Details of Case under dispute
 (i) Brief issue of case under dispute - Refer to Annexure
 (ii) Description and clarification of goods/ services in dispute - Refer to Annexure
 (iii) Period of Dispute - From - 01/09/2020 To - 31/03/2021
 (iv) Amount under Dispute

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Tax/Cess	0	0	0	0	0
Interest	0	0	0	0	0
Penalty	9052	9052	2150082	0	2168186
Fees	0	0	0	0	0
Other Charges	0	0	0	0	0

(v) Market value of seized goods - Refer to Annexure

10 Whether the appellant wishes to be heard in person - Yes/No Refer to Annexure
 11 Statement of facts - Refer to Annexure
 12 Grounds of appeal - Refer to Annexure
 13 Prayer - Refer to Annexure

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14 Amount Of Demand created/ admitted/ disputed

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Amount of demand created (A)	Tax/Cess	0	0	0	0
	Interest	0	0	0	0
	Penalty	9052	9052	2150082	2168186
	Fees	0	0	0	0
	Other Charges	0	0	0	0
Amount of demand admitted (B)	Tax/Cess	0	0	0	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other Charges	0	0	0	0
Amount of dispute (C)	Tax/Cess	0	0	0	0
	Interest	0	0	0	0
	Penalty	9052	9052	2150082	2168186
	Fees	0	0	0	0
	Other Charges	0	0	0	0

15 Details of payment of admitted amount and pre-deposit -

Pre-Deposit % of Disputed Tax/Cess - 10%

(a) Details of payment required

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Admitted Amount	Tax/Cess	0	0	0	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other charges	0	0	0	0
Pre-deposit (10% of Disputed Tax/Cess)	Tax/Cess	0	0	0	0

(b) Details of payment of admitted amount and pre-deposit

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Amount Paid	Tax/Cess	0	0	0	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other Charges	0	0	0	0

(c) Details of amount payable towards admitted amount and pre-deposit

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Balance payable	Tax/Cess	0	0	0	0
	Interest	0	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Other Charges	0	0	0	0

16 Whether appeal is being filed after the prescribed period Yes/No

Refer to Annexure

17 If 'Yes' in item 16 -

(a) Period of delay -

Refer to Annexure

(b) Reason for delay -

Refer to Annexure



18 Place of supply wise details of integrated tax paid(admitted amount only)mentioned in the Table in sub-clause(a)of clause 15(item(a)),if any

Place of Supply (Name of State / UT)	Demand	Tax	Interest	Penalty	Others	Total
1	2	3	4	5	6	7
Tamil Nadu	Admitted Amount[In the table in sub-clause(a) of clause 15(Item(a))]	0	0	0	0	0

Upload Supporting Documents (Relied upon), if any -

NA

Verification

☒ I, SHAIK RIZWAN , hereby solomently affirm and declare that the information given herein above is true and correct to the best of my / our knowledge and belief and nothing has been concealed therefrom.

Place: Chittoor

Date: 18/02/2025

Name of the Applicant

ARHAAN FERROUS AND NON FERROUS
SOLUTIONS PRIVATE LIMITED



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Provisional Acknowledgement for submission of Form of Appeal

Your appeal has been successfully submitted against

GSTIN/UIN/Temporary ID

Date of filing

Time of filing

Place of filing

Name of the Taxpayer

Address

Name of the person who is filing Appeal

Amount of pre-deposit

AD3702250096438

37AATCA9148B1ZD

18/02/2025

20:09

Chittoor

ARHAAN FERROUS AND NON
FERROUS SOLUTIONS PRIVATE
LIMITED

SY NO-359/4, Gudiyatham Road,
Chittoor, Chittoor, Andhra Pradesh,
517001

SHAIK RIZWAN

₹ 0

It is a system generated acknowledgement and does not require any signature.

**FORM GST APL-01***[Refer Rule 108(1)]***Appeal to Appellate Authority**

1 GSTIN/Temporary ID/UIN - 37AATCA9148B1ZD
2 Legal Name - ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE LIMITED
3 Trade Name - ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE LIMITED
4 Address - SY NO-359/4, Gudiyatham Road, Chittoor, Chittoor, Andhra Pradesh, 517001

Order Type -

Demand Order

5 Order No - ZD3711240168497 Order Date - 19/11/2024
6 Designation and address of the officer passing the order appealed against Assistant Commissioner (ST) CHITTOOR-I and CHITTOOR-I:Chittoor:Andhra Pradesh
Demand Id - ZD3711240168497
7 Date of communication of the order to be appealed against - 19/11/2024
8 Name of the authorised representative - SHAIK RIZWAN[BNHPR1107A]

Category of the case under dispute -

1	Others - Fradulent avaliment and feliciation of fradulent ITC without actual supply of goods
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9 Details of Case under dispute

(i) Brief issue of case under dispute -

Refer to Annexure

(ii) Description and clarification of goods/ services in dispute -

Refer to Annexure

(iii) Period of Dispute - From - 01/04/2023 To - 30/06/2023

(iv) Amount under Dispute

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Tax/Cess	0	0	0	0	0
Interest	0	0	0	0	0
Penalty	37999970	37999970	207554782	0	283554722
Fees	0	0	0	0	0
Other Charges	0	0	0	0	0

(v) Market value of seized goods -

Refer to Annexure

10 Whether the appellant wishes to be heard in person - Yes/No

Refer to Annexure

11 Statement of facts -

Refer to Annexure

12 Grounds of appeal -

Refer to Annexure

13 Prayer -

Refer to Annexure