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GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAX DEPARTMENT

DIN3724022555716

O/o Assistant Commissioner (ST),
Chittoor I circle, Chittoor.
Dt 24-02-2025

NOTICE BEFORE PROSECUTION

To
PRAMOD KUMAR,
Managing Director,
M/s Agarwal Foundries Private Limited (GSTIN 37AAICS4832K2ZX)
5-12, Talvaypadu, Penepalli Village,
Nayudupeta, Tirupathi- Andhra Pradesh- 524126

Sub: - APGST Act 2017- M/s Arhaan Ferrous and Non Ferrous Solutions' Private Limited is in arrears of Rs 91,27,10,650/- under IGST /CST /SGST Acts – after expiry of notice time – recovery initiated -issued GST Form DRC 13 by the DY AC-I , Chittoor I circle-served on M/s Agarwal Foundries Private Limited (GSTIN 37AAICS4832K2ZX) – The tax payer submitted letter requesting time of 2 days for submission of particulars and payment-Even after expiry of requested time it has failed to make the payment and furnish particulars – issued notice dated 22-02-2025-not responded –issuance of notice before prosecution-Regarding.

Ref: - 1. DRC 07 issued to M/s Arhaan Ferrous and Non Ferrous Solutions Private Limited Demand Order No DIN 3719112425297 Dt 19-11-2024.
2. GST Form DRC 13 dt 18-02-2025 issued by Dy Ac, Chittoor I circle.
3. Letter submitted by M/s Agarwal Foundries Private Limited, D.No 5-12-, Peneenpalle, pellakuru mandal, Naidupeta Dt 18-02-2025.
4. Notice dated 22-02-2025 issued by Dy. AC-I, Chittoor-I circle.

Take notice that, certain recovery proceedings under GST Act 2017 in from DRC-13 have been initiated against one defaulter by name M/s Arhaan Ferrous and Non Ferrous Solutions Private Limited, Chittoor. The said recovery/garnishee notice was served on you on 18-02-2025, in response to the said notice you have requested that you will respond to the notice in two days. But even after expiry of one week no payment has been received from you. It is felt by the undersigned that you are wilfully cooperating with the defaulter.

In this connection you are requested to Show cause (if the undersigned does not receive payment on or before 25-02-2025) as to why you should not be prosecuted under the provisions of GST Act and the Bharathiya Nyaya Samhitha (BNS) for violation of the GST Provisions and for cooperating with the defaulter in evading the Tax. Also Show cause as to why M/s Agarwal Foundries Private Limited (GSTIN 37AAICS4832K2ZX) should not be treated as defaulter (in lieu of M/s Arhaan Ferrous and Non Ferrous Solutions Private Limited) as per Section 79(1) (c) (iii) of the SGST/ CGST/IGST Act 2017.

You are directed to respond on 5:00 P.M on 25-02-2025

Place: Chittoor
Date: 24-02-2025

MUVVALA SUVARTHA
Digitally signed by
SUVARTHA
Date: 2025.02.24
16:03:17 +05'30'
(Proper Officer)
Name: M. Suvartha,

Designation: Deputy Assistant Commissioner -I
O/o Assistant Commissioner (ST), Chittoor I Circle,
Chittoor, Chittoor Division.



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