

37

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

Copy to--

DRC

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 felicitation 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; REMETLING 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

39

Designation: Assistant Commissioner

(ST) CHITTOOR-I

Jurisdiction: CHITTOOR-

I:Chittoor:Andhra Pradesh

Copy to--

DRC
S
O
M
A
N
I
C
H
I
T
T
O
O
R
I
A
N
D
H
R
A
P
R
E
S
T

110

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, 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 avaliment and felication 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

Sr. No.	Tax rate(%)	Turnover	Place of supply	Act	(Amount in Rs.)					
					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--

DRC

(H2)

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 avaliment 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	37,999,9 70.00	0.00	0.00	37,999,9 70.00
3.	0	0.00	Andhra Pradesh	SGST	0.00	0.00	37,999,9 70.00	0.00	0.00	37,999,9 70.00

Signature:

Name: ARIGELA VENKATA

SREENIVASARAO

Designation: Assistant Commissioner

43

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

Copy to --

DRC

181

Ex-5

Provisional Acknowledgement for submission of Form of Appeal

Your appeal has been successfully submitted against GSTIN/UIN/Temporary ID	AD3702250096470 37AATCA9148B1ZD
Date of filing	18/02/2025
Time of filing	20:21
Place of filing	Chittoor
Name of the Taxpayer	ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE LIMITED
Address	SY NO-359/4, Gudiyatham Road, Chittoor, Chittoor, Andhra Pradesh, 517001
Name of the person who is filing Appeal	SHAIK RIZWAN
Amount of pre-deposit	₹ 0

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

H5

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-II: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(₹)	
Amount of Dispute	Tax/Cess	0	0	0	0	0	2168186
	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

L6

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	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
Amount of demand admitted (B)	Tax/Cess	0	0	0	0	0
	Interest	0	0	0	0	0
	Penalty	0	0	0	0	0
	Fees	0	0	0	0	0
	Other Charges	0	0	0	0	0
Amount of dispute (C)	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

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	0
	Interest	0	0	0	0	0
	Penalty	0	0	0	0	0
	Fees	0	0	0	0	0
	Other charges	0	0	0	0	0
Pre-deposit (10% of Disputed Tax/Cess)	Tax/Cess	0	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	0
	Interest	0	0	0	0	0
	Penalty	0	0	0	0	0
	Fees	0	0	0	0	0
	Other Charges	0	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	0
	Interest	0	0	0	0	0
	Penalty	0	0	0	0	0
	Fees	0	0	0	0	0
	Other Charges	0	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 -

Refer to Annexure

(a) Period of delay -

Refer to Annexure

(b) Reason for delay -

47

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 solomonly 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

(48)

Provisional Acknowledgement for submission of Form of Appeal

Your appeal has been successfully submitted against GSTIN/UIN/Temporary ID	AD3702250096438 37AATCA9148B1ZD
Date of filing	18/02/2025
Time of filing	20:09
Place of filing	Chittoor
Name of the Taxpayer	ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE LIMITED
Address	SY NO-359/4, Gudiyatham Road, Chittoor, Chittoor, Andhra Pradesh, 517001
Name of the person who is filing Appeal	SHAIK RIZWAN
Amount of pre-deposit	₹ 0

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

49

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-II: 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 - Fraudulent avallment and felication of fraudulent ITC without actual supply of goods
---	---

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(₹)
Amount of Dispute	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