

(19)



**GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAX DEPARTMENT**

DIN3724022597547

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

NOTICE BEFORE PROSECUTION

To

V. Subramanyam Reddy,
General Manager, HR & ADMIN
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-, Peneenpallic, 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

Deputy signed by MUVVALA
SUVARTHA
Date 24-02-2025 10:04 AM +0530

(Proper Officer)

Name: M. Suvartha,

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



20

Ex-2

Government of India**Form GST REG-06**

[See Rule 10(1)]

Registration Certificate**Registration Number : 37AATCA9148B1ZD**

1. Legal Name	ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE LIMITED			
2. Trade Name, if any	ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE LIMITED			
3. Additional trade names, if any				
4. Constitution of Business	Private Limited Company			
5. Address of Principal Place of Business	<p>Building No./Flat No.: SY NO-359/4 Road/Street: Gudiyatham Road Locality/Sub Locality: IRUVARAM VLG City/Town/Village: Chittoor District: Chittoor State: Andhra Pradesh PIN Code: 517001</p>			
6. Date of Liability				
7. Date of Validity	From	29/09/2020	To	Not Applicable
8. Type of Registration	Regular			
9. Particulars of Approving	Centre Goods and Services Tax Act, 2017			

Signature

Signature Not Verified

Digitally signed by DS GOODS
AND SERVICES TAX
NETWORK 15
Date: 2024.12.27 08:15:06 IST

Name	PRABHAKAR RACHULAPALLY
Designation	Superintendent
Jurisdictional Office	CHITTOOR-1 RANGE
Date of issue of Certificate	27/12/2024

Note: The registration certificate is required to be prominently displayed at all places of Business/Office(s) in the State.

(21)

Annexure A



Goods and Services Tax Identification Number: 37AATCA9148B1ZD

Details of Additional Place of Business(s)

Legal Name ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE

Trade Name, if any ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE

Additional trade names, if any

Total Number of Additional Places of Business(s) in the State 0



22

Goods and Services Tax Identification Number: 37AATCA9148B1ZD

Legal Name ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE
Trade Name, if any ARHAAN FERROUS AND NON FERROUS SOLUTIONS PRIVATE
Additional trade names, if any

Details of Managing / Whole-time Directors and Key Managerial Persons

1 Name SHAIK RIZWAN
Designation/Status MANAGING DIRECTOR
Resident of State Andhra Pradesh



2 Name BASHEER NANDARAM
Designation/Status DIRECTOR
Resident of State Telangana



23

Ex - 3

GOVERNMENT OF ANDHRA PRADESH
DEPARTMENT OF STATE TAX

PROCEEDINGS OF THE ASSISTANT COMMISSIONER (ST), CHITTOOR I CIRCLE,
CHITTOOR DIVISION, CHITTOOR
PRESENT: A.V.SREENIVASA RAO.,

ANNEXURE TO GST DRC-07 (U/s 122(1)(ii) & 122(1)(vii) of APGST Act 2017)

Case Id : Date: 19-11-2024

Order No :

Tax Period : Sep, 2020 to June, 2023 (except from Nov, 2021 to March, 2022)

GSTIN : 37AATCA9148B1ZD

Name of the tax payer: M/s Arhaan Ferrous and Non Ferrous Solutions Private Limited, D.No.03, High Road, Santhapeta, Chittoor

Sub:- APGST Act, 2017 – Chittoor Division – Tirupati –III Circle – M/s Arhaan Ferrous and Non Ferrous Solutions Private Limited., D.No.03, High Road, Santhapeta, Chittoor, GSTIN.37AATCA9148B1ZD – Authorization issued by the JC (ST), Chittoor Division u/s 67 of the Act in Form GST INS-01 – Inspected the business premises – Panchanama recorded – Notice issued for production of books of accounts – Tax payer not responded – Transfer of files in respect of M/s Arhaan Ferrous and Non Ferrous Solutions Private Limited by the Office of the Regional GST Audit &Enft., Officer, Tirupati – Notice issued to the tax payer for production of books of accounts in GST Portal – Tax payer not responded – Verified the information available in GST Portal, E-Way bill details etc., - Noticed that the tax payer claimed ITC without actual receipt of goods and also passed on the fraudulent ITC without actual supply of goods for the tax period from Sep, 2020 to June, 2023, (except from November, 2021 to March, 2022) – Penal action initiated under Section 122 of the Act – Discrepancy Note submitted to SIMC, Vijayawada requesting Authorization - Approved in 60th meeting held on 14-08-2024 – Form GST DRC-01A issued – Tax payer neither paid the amounts nor filed reply in Part – B - Show Cause Notice in DRC 01 issued under Section 122 (1)(ii) and Section 122(1)(vii) of the Act- served on the tax payer – Objections called for – not submitted-not responded- Issuance of orders in DRC-07 – Reg.

Ref:-

1. Authorization issued by the JC(ST), Chittoor in Form GST INS-01 in Ref No ZD370723000083U, Case ID.AD370723000024N, dt.01.07.2023.
2. This Office Letter addressed to the Branch Manager, Axis Bank, Chittoor in Ref.SA1/Axis Bank/37AATCA9148B1ZD/2023, dt.14.07.2023.
3. This Office Notice in Ref.No.37AATCA9148B1ZD,DIN3704197,dt.01.08.2023.
4. Asst. Commissioner (ST), O/o Regional GST Audit &Enft., Office, Tirupati, Rc.No.SA2/NIL/RO-TPT/2022, dt.12.09.2023 transferring the file of M/s Arhaan Ferrous and Non Ferrous Solutions Private Limited., Chittoor.
5. Deputy Commissioner (ST), Special Circle, Chittoor Division Rc.No.C1/243/2019-44(2023), dt.31.10.2023 along with copy of letter received from the Directorate General of GST Intelligence, Visakhapatnam, F.NDGGI/INV/GST/2987/2023-GrB-VRU, dt.12.10.2023.
6. This Office Notice in Ref. No.ZD371223007488E, dt.12.12.2023.
7. Order in Original No.AD-3/04/2023-24(GST), dt.06.06.2023 passed by Assistant Director -3 & Adjudicating Authority, Directorate of Revenue Intelligence, A.P. Vijayawada in ref. No.APSDRI/T1/GST/INT/06/2022, dt.06.06.2023.
8. Draft Discrepancy note submitted to SIMC, Vijayawada vide Ref.No. 37AATCA9148B1ZD, dt.31.07.2024.
9. Minutes of the 60th SIMC meeting held on 14.08.2024.
10. Form GST DRC-01A vide Notice ID.SD370924001911G, dt.03.09.2024.
11. Show cause notice in Form DRC-01 Issued on Dated: 12-09-2024.
12. Proceedings of the CCST,AP, Guntur in proceedings No Rev 03-12039(31)/98/2023-GST-SEC-CCT Dt 11-08-2023
13. AC(ST) , Tirupathi III Circle in Ref No GSTIN37AATCA9148B1ZD Dt 04-10-2024

(24)

Note: - The provisions of the APGST Act and Rules, 2017 and CGST Act and Rules, 2017 are identical, except for certain provisions. Therefore, unless a specific mention of the dissimilar provision is made, a reference to the APGST Act and Rule would also mean a same provision under a CGST Act and Rule. Further the purposes of this notice, a reference to such a similar provision under the CGST Act or APGST Act would be mentioned as being under the APGST Act. According to Section 20 of IGST Act, subject to the provisions of the Act and the rules made there under the provisions of the APGST Act, 2017/CGST Act, 2017, Payment of tax, assessment, audit, inspection, search, seizure and arrest and miscellaneous provisions including the provisions relating to the imposition of interest and penalty, shall mutatis and 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.

// ORDER //

Brief Facts of the case:

M/s Arhaan Ferrous and Non Ferrous Solutions Private Limited, D.No.03, High Road, Chittoor, Chittoor District were registered tax payer under GST Act having GSTIN 37AATCA9148B1ZD w.e.f.29.09.2020 and was in center jurisdiction. The tax payer obtained registration for doing business in the following goods and services.

S.No	HSN Code	Description of goods
1.	85481010	waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter - waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators: battery scrap, namely the following: lead battery plates covered by ISRI code word rails; battery lugs covered by ISRI code word rakes.
2.	7204	ferrous waste and scrap; remelting scrap ingots of iron or steel
3.	7214	other bars and rods of iron or non-alloy steel, not further worked than forged, hotrolled, hot-drawn or hot-extruded, but including those twisted after rolling
4.	7602	Aluminium waste and scrap
5.	72042190	ferrous waste and scrap; remelting scrap ingots of iron or steel - waste and scrap of alloy steel : of stainless steel : other

In pursuance to the authorization issued by the Joint Commissioner, Chittoor Division vide reference 1st cited, the undersigned along with staff visited the principle of business at D.No.03, High Road, Santhapet, Chittoor and it was in locked condition. And after three hours waiting one person came to the place of business in TATA Ace vehicle and opened the gate and on enquiry, he himself introduced as P. S. Fayaz Ahamed, worker - cum -driver of the said Company and informed that their Company Managing Director Sri Shaik Rizwan was out of country. Then recorded a panchanama in the presence of two panchas. At the time of visit stock inventory of 40.00 M.T.'s (approximately) of Iron scrap was available. No business activities were running in the said business premises. The books of accounts were also not maintained in the Principle place of business.

In the reference 2nd cited, a letter addressed to the Manager, AXIS Bank, Chittoor and obtained Bank Statement for Current Account No.920020061645465 for the period from 01.04.2021 to 31.03.2023, but no transactions were available in the said Account.

In the reference 3rd cited, a Notice was sent to the tax payer for production of books of accounts for the tax period from April, 2022 to June, 2023 through their registered mail id. karthikpujari.ca@gmail.com available in the GST BO Portal, but no information was submitted by the tax payer.

In the reference 4th cited, the Assistant Commissioner (ST), Office of the Regional GST Audit & Enforcement, Tirupathi has transferred the file of M/s Arhaan Ferrous and Non Ferrous Solutions Private Limited, Chittoor to the Asst. Commissioner (ST), Tirupathi -III Circle for adjudication for the Tax period from April, 2022 onwards to avoid duplication of inspection and adjudication along with copy of Order in Original No.AD-3/04/2023-24(GST), dt.06.06.2023 passed by the Assistant Director -3 & Adjudicating Authority, Directorate of Revenue Intelligence, A.P. Vijayawada in Ref. No.APSDRI/T1/GST/INT/06/2022,dt.06.06.2023.

(25)

On perusal of the Order in Original, the tax period from November, 2021 to March, 2022 only covered in the Order leaving the tax period from September, 2020 to October, 2021. Hence again issued a Notice to the tax payer vide reference 6th cited requesting to submit the books of accounts for the tax period from September, 2020 to October, 2021 and from April, 2022 to June, 2023 through GST BO Portal and also sent to their registered mail id. karthikpujari.ca@gmail.com and also by RPAD. But the Postal authorities returned with an endorsement “**No such addressee in this Door No. Hence returned to sendor**”. Having received the Notice through GST BO Portal and through mail, the tax payer as usual not responded and not furnished any books of accounts to the undersigned.

In view of the above, the following data available in this Office is taken into consideration for verification for the tax period from September, 2020 to October, 2021 and from April, 2022 to June, 2023.

1. Registration details in Common Portal
2. GSTR 1 returns
3. GSTR 3B returns
4. NIC e-way bill reports
5. GSTR 2A auto populated data

2. Details of Input Tax Credit: On verification of GSTR 3B returns, the tax payer declared Input Tax credit in GSTR 3B returns for the tax period from September, 2020 to October, 2021 and from April, 2022 to June, 2023 as detailed below.

2020-21				
Tax period	IGST claimed	CGST claimed	SGST Claimed	Total ITC claimed
September, 2020	0	0	0	0
October, 2020	0	98675	98675	197350
November, 2020	0	62150	62150	124300
December, 2020	0	234438	234438	468876
January, 2021	0	59955	59955	119910
February, 2021	0	123588	123588	247176
March. 2021	0	0	0	0
Total	0	578806	578806	1157612
2021-22				
Tax period	IGST claimed	CGST claimed	SGST Claimed	Total ITC claimed
April, 2021	0	14288	14288	28576
May, 2021	0	0	0	0
June, 2021	0	0	0	0
July, 2021	0	0	0	0
August, 2021	0	0	0	0
September, 2021	0	206065	206065	412130
October, 2021	0	810153	810153	1620306
Total	0	1030506	1030506	2061012
November, 2021 to March, 2022	Adjudication orders passed by the Asst. Director -3, Directorate of Revenue Intelligence, A.P. Vijayawada in Ref. No. APSDRI/T1/GST/INT/06/2022, dt.06.06.2023 vide Order in Original No. AD-3/04/2023-24(GST), dt.06.06.2023.			
2022-23				
Tax period	IGST claimed	CGST claimed	SGST Claimed	Total ITC claimed
April, 2022	15839712	5074819	5074819	25989350
May, 2022	0	0	0	0
June, 2022	0	0	0	0
July, 2022	0	0	0	0
August, 2022	0	177683	177683	355366

September, 2022	0	5798174	5798174	11596348
October, 2022	711113	11663685	11663685	24038483
November, 2022	877666	17593860	17593860	36065386
December, 2022	1311307	27696566	27696566	56704439
January, 2023	1220402	25438403	25438403	52097208
February, 2023	629887	17571498	17571498	35772883
March, 2023	1226387	32381427	32381427	65989241
Total	21816474	143396115	143396115	308608704

2023-24

Tax period	IGST claimed	CGST claimed	SGST Claimed	Total ITC claimed
April, 2023	3029920	24555977	24555977	52141874
May, 2023	2824621	23068761	23068761	48962143
June, 2023	1210598	19239124	19239124	39688846
Total	7065139	66863862	66863862	140792863

3. Details of Outward Supplies: On verification of GSTR 3B returns, the tax payer declared Outward taxable supplies and taxes thereon in GSTR 3B returns for the tax period from September, 2020 to October, 2021 and from April, 2022 to June, 2023 as detailed below.

2020-21				
Tax period	Taxable value	IGST	CGST	SGST
September, 2020	0	0	0	0
October, 2020	1032800	185904	0	0
November, 2020	0	0	0	0
December, 2020	2210100	397818	0	0
January, 2021	1461150	263007	0	0
February, 2021	1449450	228312	4526	4526
March, 2021	0	0	0	0
Total	6153500	1075041	4526	4526
2021-22				
April, 2021	0	0	0	0
May, 2021	0	0	0	0
June, 2021	0	0	0	0
July, 2021	0	0	0	0
August, 2021	0	0	0	0
September, 2021	2342075	421574	0	0
October, 2021	9107270	359260	640024	640024
Total	11449345	780834	640024	640024
November, 2021 to March, 2022	Adjudication orders passed by the Asst. Director -3, Directorate of Revenue Intelligence, A.P. Vijayawada in Ref. No.APSDFR/T1/GST/INT /06/2022, dt.06.06.2023 vide Order in Original No.AD-3/04/2023-24(GST), dt.06.06.2023			
2022-23				
Tax period	Taxable value	IGST	CGST	SGST
April, 2022	146234531	4099379	11111419	11111419
May, 2022	0	0	0	0
June, 2022	0	0	0	0
July, 2022	0	0	0	0
August, 2022	1843510	331832	0	0
September, 2022	65286371	2120131	4815708	4815708
October, 2022	136440634	10846041	6856636	6856636
November, 2022	212804249	24251324	7026721	7026721
December, 2022	309380962	28524243	13556855	13556855

27

January, 2023	289263148	28509803	11766888	11766888
February, 2023	196273459	18049800	8639711	8639711
March, 2023	373163371	38488930	14331815	14331815
Total	1730690235	155221483	78105753	78105753

2023-24

Tax period	Taxable value	IGST	CGST	SGST
April, 2023	290992753	32849296	9760475	9760475
May, 2023	273529540	41623852	3803549	3803549
June, 2023	223200915	29304243	5435961	5435961
Total	787723208	103777391	18999985	18999985

4. E-way bill Inward supplies: As per E-way bill data, the details of inward E-way bills for the tax period from September, 2020 to October, 2021 and from April, 2022 to June, 2023 supplier wise is as follows.

Sl. No.	Financial year	Tax period	No. of suppliers	No. of E-way bills /invoices	Taxable value	Tax
1	2020-21	September, 2020	0	0	0	0
		October, 2020	3	9	1858940	334609
		November, 2020	2	3	328230	59081
		December, 2020	3	7	2204640	396835
		January, 2021	3	3	1456570	262182
		February, 2021	1	3	1373200	247176
		March, 2021	1	1	158760	28576
		Total	13	26	7380340	1328459
2	2021-22	April, 2021	0	0	0	0
		May, 2021	0	0	0	0
		June, 2021	0	0	0	0
		July, 2021	0	0	0	0
		August, 2021	0	0	0	0
		September, 2021	3	4	2289610	412129
		October, 2021	3	21	9001702	1620306
		Total	6	25	11291312	2032435
3	2022-23	April, 2022	3	130	144793231	26062781
		May, 2022	0	0	0	0
		June, 2022	1	4	1338952	241011
		July, 2022	0	0	0	0
		August, 2022	2	3	1973830	355289
		September, 2022	2	4	759040	136627
		October, 2022	6	14	5946073	1070293
		November, 2022	3	15	5973670	1075260
		December, 2022	5	17	6988688	1257963
		January, 2023	6	18	7933152	1427967
		February, 2023	7	13	5064443	911598
		March, 2023	7	38	13622355	2452024
		Total	42	256	194393434	34990813
4	2023-24	April, 2023	5	46	20883810	3759084
		May, 2023	5	33	16111408	2900053
		June, 2023	6	465	221649375	39896885
		Total	16	544	258644593	46556022
		Grand Total	77	851	471709679	84907729

5. E-way bills outward supplies

As per E-way bills data, the tax payer generated huge number of E-way bills for outward supplies for the tax period from September, 2020 to October, 2021 and from April, 2020 to June, 2023. The details are as under.

S.No.	Tax period	No. of Outward E-way bills	Taxable value	Tax
1.	September, 2020 to March, 2021	9	6153500	1084093
2.	April, 2021 to October, 2021	25	11449345	2060882
3.	April, 2022 to March, 2023	3754	1737268487	312617069
4.	April, 2023 to June, 2023	1222	602023595	108351429
	Total	5010	2356894927	424113473

6. Verification of Input Tax.

On verification of input tax credit availed through GSTR 3B with reference to GSTR 2A/2B, the taxable person claimed ITC of Rs.28881607-00 under IGST Act, Rs.211868381-00 under CGST Act and Rs.211868381-00 under SGST Act in Form GSTR 3B returns for the tax period from September, 2020 to October, 2021 and from April, 2022 to June, 2023 and the same was adjusted towards output tax liability. The details of Supplier's wise ITC mirrored in GSTR2A/2B and claim of ITC in GSTR 3B by the tax payer are as under.

2020-21									
S.No	GSTIN	Name of the supplier	No. of invoices	ITC received through GSTR 2A/2B			ITC availed in GSTR 3B		
				IGST	CGST	SGST	IGST	CGST	SGST
1	33CVOPM3897G1Z0	VENUS TRADERS	1	142272	0	0			
2	37AADHJ6009B3ZM	HOTEL BHASKARA, NPS RESTAURANT AND BAR	2	0	167	167			
3	37ALNPI8243F1ZV	SOLAR ENTERPRISES	9	0	343327	343327			
4	37AUVP0939K1Z7	M R METALS	7	0	86247	86247			
5	37BHVP03456M1ZL	TRIPURA TRADERS	1	0	5443	5443			
6	37BNHPR1107A1ZG	MADEENA STEELS	6	0	140860	140860			
7	37BWFPC1259K1ZH	G A Traders	2	0	17218	17218			
		Total	28	142272	593262	593262	0	577905	577905
2021-22									
S.No	GSTIN	Name of the supplier	No. of invoices	ITC received through GSTR 2A/2B			ITC availed in GSTR 3B		
				IGST	CGST	SGST	IGST	CGST	SGST
1	37ALNPI8243F1ZV	SOLAR ENTERPRISES	1	0	34901	34901			
2	37DYVPA7959G1ZN	AKRAM ENTERPRISES	12	0	498420	498420			
3	37EKKPR1979H1ZE	V N R ENTERPRISES	4	0	158629	158629			
4	37ALLPI5116RIZI	AL HADEED IRON AND METAL JUNCTION	8	0	324268	324268			
		Total	25	0	1016218	1016218	0	1030505	1030505
2022-23									
S.No	GSTIN	Name of the supplier	No. of invoices	ITC received through GSTR 2A/2B			ITC availed in GSTR 3B		
				IGST	CGST	SGST	IGST	CGST	SGST
1	36AXWPJ2512K1Z4	Sri Krishna Enterprises	1	4271	0	0			
2	36APBPR5955H1ZJ	STAR ENTERPRISES	26	16649281	0	0			
3	37AQOPA8262C1ZV	AMEEN POWR SOLUTION	535	0	20848215	20848215			
4	37AACFB1970E1ZR	BALAJI AGENCIES & INDUSTRIES	8	0	1933	1933			
5	37AACCE4753D1ZT	EMJAY STEEL UDYYOG PVT LTD	1	0	15520	15520			
6	33DCXPA6075D1ZJ	F A TRADERS	3	434009	0	0			
7	37AJGPG8393P1ZC	G.K.ENTERPRISES	1	0	49005	49005			
8	29AONPM8106L1ZB	HARMAIN TRADERS	50	4374445	0	0			
9	24CORPP3239M1ZA	IFOX SOLUTIONS	8	1530	0	0			
10	37HGBPM8191N1ZJ	K.M TRADERS	35	0	1576275	1576275			
11	37DGSPK4578J1ZH	KALEEM TRADERS	109	0	5074819	5074819			

29

12	37HBFPM3991B1ZG	M F ENTERPRISES	385	0	15280743	15280743			
13	37AUVPA0939K1Z7	M R METALS	3	0	56457	56457			
14	37AHXPI4239B1Z6	M Z MARKETING	1	0	46008	46008			
15	37ATGPA7942Q1Z3	PEDDA MASTHAN ENTERPRISES	1	0	16358	16358			
16	22MJNPS6510B1Z6	S S TRADERS	1	106200	0	0			
17	37BNWPH9347F1ZB	SAFA TRADERS	826	0	32608635	32608635			
18	37FBYPK5856C1ZZ	SAFRAN TRADERS	400	0	14907972	14907972			
19	37AAECS4592A1ZE	SHYAM FERROUS LTD	1	0	19172	19172			
20	37BBFPJ7535N1Z4	SS Enterprises	23	0	514242	514242			
21	36AALCS0546B1ZL	Sugna Metals Limited	4	241011	0	0			
22	37ABBCS7032H1ZC	Sugna Sponge & Power Private Limited	4	0	43217	43217			
23	37BOWPT2865K1ZT	TAJ TRADERS	816	0	30768488	30768488			
24	37AABCT0020H1ZV	THE FEDERAL BANK LTD	18	0	290	290			
25	37EKKPR1979H1ZE	V N R ENTERPRISES	12	0	580041	580041			
26	37BWPPV2674D1ZY	VENKAT TRADERS	507	0	20988725	20988725			
		Total	3779	21810747	143396115	143396115	21816470	143396111	143396111

S.N o.	GSTIN	Name of the supplier	No. of invoi ces	2023-24			ITC availed in GSTR 3B		
				IGST	CGST	SGST	IGST	CGST	SGST
1	24CORPP3239M1ZA	IFOX SOLUTIONS	2	270	0	0			
2	29AONPM8106L1ZB	HARMAIN TRADERS	66	6200934	0	0			
3	36APBPR5955H1ZJ	STAR ENTERPRISES	7	829324	0	0			
4	37ABBCS7032H1ZC	Sugna Sponge & Power Private Limited	1	0	24214	24214			
5	37AQOPA8262C1ZV	AMEEN POWR SOLUTION	400	0	17624675	17624675			
6	37ATGPA7942Q1Z3	PEDDA MASTHAN ENTERPRISES	1	0	14850	14850			
7	37BBFPJ7535N1Z4	SS Enterprises	11	0	219851	219851			
8	37BNWPH9347F1ZB	SAFA TRADERS	133	0	5587025	5587025			
9	37CZVPR2751K1ZG	BAIRAVA TRADERS	550	0	24154124	24154124			
10	37DPSPA3829F1ZP	HINDUSTAN TRADERS	9	0	437361	437361			
11	37PGVPS9994F1ZP	K S ENTERPRISES	242	0	10070261	10070261			
		Total	1422	7030528	58132361	58132361	7065137	66863860	66863860

ABSTRACT OF GSTR 2A/2B vs GSTR 3B						
S.No.	Tax period	No.of invoices	ITC received through GSTR 2A/2B			ITC availed in GSTR 3B
			IGST	CGST	SGST	
1.	2020-21	28	142272	593262	593262	0
2.	2021-22	25	0	1016218	1016218	0
3.	2022-23	3779	21810747	143396115	143396115	21816474
4.	2023-24	1422	7030528	58132361	58132361	7065139
	Total	5254	28983547	203137956	203137956	28881613
						211869289
						211869289

6.1.Verification of GSTR2A/2B vs E –Way bill Inward supplies:

On verification of GSTR 2A/2B data of inward supplies for the tax period from September, 2020 to October, 2021 and from April, 2022 to June, 2023, there are 5254 invoices were uploaded by their suppliers in their GSTR1 and the ITC as mirrored in GSTR 2A of the recipient (i.e. Arhaan) was claimed by the tax payer in their GSTR 3B returns and on verification, it is noticed that out of 5254invoices that were auto populated in GSTR 2A/ 2B data of the tax payer (uploaded by the 37 nos. of suppliers in their GSTR 1 returns) only 851 nos. of E –way bills were generated by them leaving 4403 no. of invoices not supported by e- way bills. It means the suppliers simply issued fake invoices and pass on the fake ITC to the tax payer without actual movement of goods. It is also observed that