



DG (CEIB)

Diary No.

Date

JS (C)/ADG (EI-I)/ADG (Coor



आयुक्त, केंद्रीय वस्तु एवं सेवाकर एवं केंद्रीय उत्पाद शुल्क का कार्यालय, जोधपुर
OFFICE OF THE COMMISSIONER OF CENTRAL GST & C. Ex./ST, JODHPUR
जी-105, न्यू इंडस्ट्रियल एरिया बासनी, डीजल शेड के पास, जोधपुर
G-105, NEW INDUSTRIAL AREA BASNI, NEAR DIESEL SHED, JODHPUR-342003

फा. सं.: V (11)07/AE/IR/JDR/2021/ 2316

दिनांक: 02.02.2025

विषय:- Incident Report in respect of evasion of GST by M/s. Kailash Enterprises, Sirohi- reg.

Incident Report No: 24/GST/2024-25/CGST Jodhpur/AE/Div-E

DIGIT Entry No.: 20250327175429-823

ADG (EI)

17 APR 2025

Diary No. 10809

From	The Commissioner of CGST & C. Ex. / ST, Jodhpur.
To	1. The Chief Commissioner, CGST& Central Excise, Jaipur, New Central Revenue Building, Statue Circle, C-Scheme, Jaipur-302005. 2. The Additional Director General of Jaipur Zonal Unit, DGGI, Jaipur, C-62, Sarojini Marg, PanchBati, Ashok Nagar, Jaipur-302001. 3. The Deputy Director of CEIB, Janpath Bhawan, 6th Floor B-wing, Janpath, New Delhi -110001

1.	Name and address of the taxpayer	M/s. Kailash Enterprises, (Legal Name: Raj Sai Kumar), First Floor, No 3, NH 27 Main Road, Opp.Rico, Maval, Abu Road, Sirohi, Rajasthan, 307026
2.	GST Registration No.	08OCHPK3039N1ZW
3.	Nature of Service/Supply of Goods	Copper Waste and Scrap (HSN- 7404)
4.	Modus Operandi	Availment and passing of fake ITC by way of issuing goods-less invoices without supply of goods.
5.	Amount of Tax Evaded	Availed ITC of Rs. 15,69,811/-in GSTR-3B return and passed on ITC of Rs. 13,66,489/- during the period January 2024 to March 2024
6.	Voluntary payment made	Nil
7.	Source of Information	Letter of intimation from the State GST, Ward IV Abu Road, Circle Sirohi issued by the Assistant Commissioner, State GST, Makrana.

8. And whereas, a letter no. V(16)194/New Regis./AE/G-1/JDR/2023-24/2937 to 2945 dated 16.07.2024 received from the Additional Commissioner (Anti-Evasion), CGST Jodhpur regarding verification of Potential non-genuine taxpayer. And whereas, in compliance of letter no. F-6(100)ACCT (BIU)/CCT/2024/04 dated 16.05.2024 business premises of the taxpayer was visited by the officers of State GST Ward IV Abu Road, Circle Sirohi on 04.03.2024. During the visit, it was found that shops at the mentioned address were never rented out to any person and no business activity was carried out. In view of the above, it appears that the Noticee was a non-existent firm. The Noticee has obtained GST registration solely for the purpose of

fraudulent/illegitimate/irregular availing and passing on the ITC to the recipient firms without actual supply of goods.

9. On analysis of GSTR-3B and GSTR-1 returns filed by the taxpayer, it appears that the taxpayer has availed fake ITC of Rs. 15,69,811/- (Rs. 15.69 Lakhs) on the strength of goods less invoices and further passed on the ITC of Rs. 13,66,489/- (Rs. 13.66 Lakhs) to taxpayers by way of issuing taxable invoices without underlying any supply of goods and services during the period January 2024 to March 2024.
10. Further investigation in this matter is in progress.

(S. Anantha Krishnan)
Commissioner of CGST & CX/ST
Jodhpur

प्रतिलिपी:-

1. The Principal Commissioner of CGST, Jaipur, New Central Revenue Building, Statue Circle, C- Scheme, Jaipur-302005 for information please;
2. The Principal Commissioner of CGST, Alwar, "A" Block, Surya Nagar, Alwar-301001 for information please;
3. The Commissioner of CGST Udaipur, 142-B, HiranMagri, Sector-11, Udaipur-313002 for information please;
4. The Deputy/Assistant Commissioner of CGST and CX/ST Division-A/B/C/D/E/F/G/H/I, Jodhpur, Pali, Bikaner and Sriganganagar

के० वस्तु एवं सेवाकर एवं के० जे० शु०
जोधपुर