



जी.एस.टी.आसूचनामहानिदेशालय
Directorate General of GST Intelligence
(Govt. of India, Dept. of Revenue)

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F. No. DGGI/INV/GST/1617/2024/Gr-A
22.05.2024

1782

Dated:

DG (CEIB)

Diary No.

Date

JS (C)/ADG (EI-I)/ADG (Coord/EI-II&A)

INCIDENT REPORT NO. 41/2024-25/GST

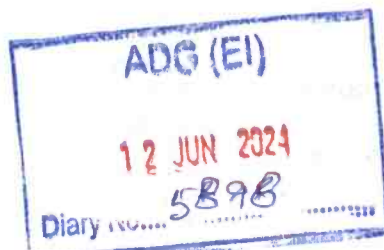
To: The Pr. Director General, DGGI, New Delhi

Name and address of the assessee(s)	M/s Global Enterprises, Khasra No. 81/173-174, Village Bakoli, Delhi-110036
GSTIN	07AATFG8429N1ZH
Taxable Supply	Clandestine clearance of SWAGAT brand Unmanufactured Tobacco without payment of GST
Amount of GST Evaded	Rs. 5.75 crore approx.
Voluntary payment GST	NIL
Sr. No. of 335J Register	41/2024-25/GST
Digit Entry No.	20240607113451 - 478
Source of Intelligence	Gathered by officers of DGGI, DZU.

Intelligence developed by the officers of DZU revealed that M/s Global Enterprises, engaged in manufacturing of Khaini (a tobacco product) under the brand name "SWAGAT/SWAGAT GOLD" falling under Chapter Heading 2401, were removing their finished goods clandestinely without payment of GST.

2. During the course of follow up enquiry, search was conducted at the registered premises of brand owner of firm of Swagat/Swagat Gold brand tobacco, namely, Shakti Zarda Factory India Pvt Ltd at 15, Rajasthani Udyog Nagar, Delhi and records pertaining to unaccounted manufacture and clearance of said tobacco product from their franchisee firm, namely, M/s Global Enterprises were resumed.

3. During the course of investigation, statements of key persons of M/s Global Enterprises, brand owner, their buyers and their suppliers were recorded wherein they admitted having been engaged unaccounted manufacture & clearance of Swagat Brand Tobacco wherein they admitted clandestine clearance and transportation of Swagat brand Unmanufactured Tobacco without payment of GST and Cess. Moreover, some of the buyers who were summoned during the investigation have also stated the fact that unaccounted goods were sent to them by M/s Global Enterprises and that the same were then taken away by the agents/persons from brand owner firm and then sold in cash. Similarly, some of the suppliers of M/s Global Enterprises have also admitted



having made unaccounted supplies to M/s Global Enterprises.

4. From the investigation conducted so far, it appears that M/s Global Enterprises have evaded GST & Cess to the tune of Rs. 5.75 Crore (approximately) by way of clandestine cleared supply of Swagat/Swagat Gold Brand Unmanufactured Tobacco.

4. Further investigation is in progress.

**Signed by Brij Bhushan
Gupta**

Date: 28-05-2024 17:48:25

(Brij Bhushan Gupta)

Pr. Additional Director General

Copy to:

1. Director General, DGGI, North/South/East/West.
2. Pr. Chief Commissioner, CGST Delhi Zone, C.R. Building, I.P. Estate, New Delhi
3. Pr. Addl./Addl. Director General, DGGI Zonal Units (All).
4. Pr. Commissioner/Commissioner of CGST, Delhi North, New Delhi.
- ✓ 5. DDG, CEIB, New Delhi.
6. Addl./Dy. Directors in DZU [on e-mail]
7. All groups in DZU (Group. A,C,F,H,I) [on e-mail]
8. Guard File (Group. F).

Chatterjee)

Director

Signed by

ANIL K. GUPTA

Date: 29-05-2024 19:54:35

Deputy