



DG (CEIB)

Diary No.....

Date.....

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

केन्द्रीयवस्तु एवं सेवाकर आसूचना महानिदेशालय  
DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE  
भुवनेश्वर औचलिक इकाई / BHUBANESWAR ZONAL UNIT

प्लॉट नं. २७, शहीदनगर, भुवनेश्वर-७५१००७

PLOT NO. 27, SAHEED NAGAR, BHUBANESWAR, ODISHA-751007

टेली/Tel: 0674-2548180/2549130/2549590; फैक्स/FAX-2549180; Email: ad-gstint.od@gov.in

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F.No. DGGI/INV/GST/2558/2023/ 89/

Date: 15.05.2024

To:- Principal Director General, DGGI, New Delhi.

From:- Principal Additional Director General, DGGI, Bhubaneswar Zonal Unit.

**INCIDENT REPORT No. BbZU/49/2024-25**

Name of the Firm and Address	M/s. Gurukrupa Enterprise, Prop: Guruprasad Behera, Plot No-256, C/o-Jata Behera, Balanga, Nuasantha, Kolhana, Puri, Odisha, 752105.
GSTIN	21GJGPB4527N1Z8
State(s) / Union Territory(ies)	Odisha
Commodity and HSN	New pneumatic tyres, of rubber -4011, Ferrous Waste and Scrap-72044900 etc.
Service and SAC Code	NA
Modus Operandi	Passing of fraudulent Input Tax Credit (ITC) without actual underlying supply of goods/services.
Digit Entry No.	2024052217551074
Amount of Tax involved in (Rs.)	Rs. 1.91 Cr.
Voluntary Deposit (Rs.)	Nil
No. of persons arrested along with names, passport/ Aadhar details	One (Sandeep Mohanty, Aadhar No.- 782735389331)
Source of Intelligence	Developed by Officers



2. Investigation in an ongoing fake entity case by the officers of DGGI, Rourkela Regional Unit, under Bhubaneswar Zonal Unit, indicated that a cluster of fake firms, created and operated by Sandeep Mohanty, was involved in passing on of fraudulent ITC on the strength of fake invoices without actual underlying supply of goods/services. Acting on the same, enquiry was initiated against M/s. Gurukrupa Enterprise, GSTIN-21GJGPB4527N1Z8.

3. Physical Verification at the principal place of business of M/s. Gurukrupa Enterprise, Prop: Guruprasad Behera, Plot No-256, C/o-Jata Behera, Balanga, Nuasantha, Kolhana, Puri, Odisha-752105, revealed that the entity was non-existent and non-operational at their declared principal place of business and the registration was fraudulently obtained only to pass on ineligible ITC on the strength of fake invoices without actual underlying supply of goods/services.

4. During investigation it was revealed that against M/s. Gurukrupa Enterprise, GSTIN-21GJGPB4527N1Z8, have passed on fraudulent ITC of Rs. 1.91 crore on the strength of the fake invoices without actual underlying supply of goods/services.

5. Further investigation is under progress.

  
15.05.2024

(Debashish Sahu)

प्रधानअपरमहानिदेशक / Pr. Additional Director General  
के.व.से.आ.म.भुवनेश्वर / DGGI Bhubaneswar

Copy to:-

1. The DG (East), DGGI, 4<sup>th</sup> Floor, 4/2 Karaya Road, Kolkata-700017
2. The Chief Commissioner of Central Tax & Central Excise, Bhubaneswar Zone.
3. The Pr. Commissioner, Central Tax & Central Excise, Bhubaneswar Commissionerate / Audit Commissionerate Bhubaneswar.
4. The Pr. ADG/ADG, DGGI \_\_\_\_\_ Zonal Unit, \_\_\_\_\_.
5. The Deputy Director, CEIB, New Delhi with a request to provide dossier of information, if any.
6. The Deputy Director, DGGI, RRU, Rourkela.
7. Guard File