



DG (CEIB)

Diary No.....

Date.....

JS (C)/ADG (EI-1)/ADG (Coord) 11001



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

JD (EI-1D)

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फा. सं.: V(11)07/AE/IR/JDR/2021/

2331

दिनांक: 31.01.2025

विषय:- Incident Report in respect of evasion of GST by M/s Shree Balaji Pasu Ahar, Bikaner-reg.

Incident Report No: 20/GST/2024-25/CGST JODHPUR/AE/Div-G

DIGIT Entry No.: 2025010001182627-858

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, DGCI, Jaipur, C-62, Sarojini Marg, Panch Bati, 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 Shree Balaji Pasu Ahar, (Prop. Sh. Surendra Kumar), Arjunsar, Lunkaransar, Bikaner, Rajasthan, 334603
2.	GST Registration No.	08BXOPK2224G1ZH
3.	Nature of Service/Supply of Goods	Mung Churi (2302), Khal Binola (2306), Makha Churi (2309) Pashu Aahar (23099), Bardana (6305).
4.	Modus Operandi	Non-reversal of ITC as per Section 17 (2) of the CGST Act, 2017 read with Rule 42 & 43 of the CGST Rules, 2017
5.	Amount of Tax Evaded	Rs. 14.35 lakhs
6.	Voluntary payment made	Rs. 14.35 Lakhs
7.	Source of Information	Information available on ADVAIT Portal and further developed by the officers of Anti Evasion branch, Bikaner

8. On scrutiny/ analysis of data available on ADVAIT Portal and AIO, it was gathered that the taxpayer M/s Shree Balaji Pasu Ahar had been supplying exempted supplies as well as taxable supplies but had not reversed Input Tax Credit as per Section 17 (2) of the CGST Act, 2017 read with Rule 42 and 43 of CGST/SGST Rules, 2017.

9. In view of the above, a letter was written to the taxpayer M/s Shree Balaji Pasu Ahar, to reverse the Input Tax Credit as per Section 17 (2) of the CGST Act, 2017 read with Rule 42 & 43 of the CGST Rules, 2017 as amended. On further persuasion, the taxpayer reversed ITC of Rs. 14.35 Lakhs as per Rule 42

& 43 of CGST Rules, 2017 (Rs. 13.24 Lakhs in GSTR-3B return of December,2023 filed on 23.01.2024 and Rs. 1.11 lakhs vide DRC-03's dated 31.12.2024).

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;
5. Case file C. No. IV06/AE/BKNG/Balaji/2023.

के० वस्तु एवं सेवाकर एवं के० उ० शु०
जोधपुर