



2962-2971  
03-09-2025

**सहायक आयुक्तकार्यालय, दरियागंज**  
**OFFICE OF THE ASSISTANT COMMISSIONER DARYAGANJ**  
**DIVISION**



**केन्द्रीय माल और सेवा कर आयुक्तालय, दिल्ली उत्तर  
CENTRAL GOODS AND SERVICE TAX, DELHI NORTH  
COMMISSIONERATE**

**17-बी, आई.ए.इ.ए. हाउस, आई.पी. एस्टेट, नई दिल्ली**

**17-B, I.A.E.A. HOUSE, I.P. ESTATE, NEW DELHI**

**e-mail- [cgstdaryaganj@gmail.com](mailto:cgstdaryaganj@gmail.com)**

**ALERT CIRCULAR No. 28/2025-26**

To,

<p>Deputy/Assistant Commissioner,  17-B I.A.E.A. House I.P. Estate, New Delhi</p> <p>(JURISDICTION CENTER)  State CBIC  Zone DELHI  Commissionerate NORTH  Division DARYA GANJ</p> <p>Range - RANGE - 1</p>	<p>The Deputy/Assistant Commissioner (Excise &amp; Taxation),  Vyapar Bhawan, IP Estate New Delhi-110002  (email: <a href="mailto:ctt.delhi@delhi.gov.in">ctt.delhi@delhi.gov.in</a>)  (JURISDICTION STATE)  State Delhi  Zone 3  Ward - Ward 40</p>
<p>Deputy/Assistant Commissioner,  17-B I.A.E.A. House I.P. Estate, New Delhi</p> <p>(JURISDICTION CENTER)  State CBIC  Zone DELHI  Commissionerate NORTH  Division OLD DELHI</p> <p>Range - RANGE - 8</p>	<p>The Deputy/Assistant Commissioner (Excise &amp; Taxation),  Vyapar Bhawan, IP Estate New Delhi-110002  (email: <a href="mailto:ctt.delhi@delhi.gov.in">ctt.delhi@delhi.gov.in</a>)  (JURISDICTION STATE)  State Delhi  Zone 2  Ward - Ward 21</p>
<p>The Deputy Commissioner,  Delhi South Commissionerate,  4th Floor, 14-15, Farm Bhawan,  Nehru Place, New Delhi - 110019.</p> <p>(JURISDICTION CENTER)  State CBIC  Zone DELHI  Commissionerate SOUTH  Division OKHLA</p> <p>Range - RANGE - 78</p>	<p>The Deputy/Assistant Commissioner (Excise &amp; Taxation),  Vyapar Bhawan, IP Estate New Delhi-110002  (email: <a href="mailto:ctt.delhi@delhi.gov.in">ctt.delhi@delhi.gov.in</a>)  (JURISDICTION STATE)  State Delhi  Zone 1  Ward - Ward 27</p>
<p>The Deputy/Assistant Commissioner (Excise &amp; Taxation), Vyapar Bhawan, IP Estate New Delhi-110002  (email: <a href="mailto:ctt.delhi@delhi.gov.in">ctt.delhi@delhi.gov.in</a>)  (JURISDICTION CENTER)  State CBIC  Zone DELHI  Commissionerate - DELHI NORTH  Division - KAMLA NAGAR  Range - RANGE - 17</p>	<p>Deputy/Assistant Commissioner,  4/10, OPG House, Asaf Ali Road,  New Delhi  (JURISDICTION - CENTER)  State - CBIC  Zone - DELHI  Commissionerate - DELHI EAST  Division - KAMLA NAGAR  Range - RANGE - 17</p>
<p>The Deputy/Assistant Commissioner  CGST Delhi East, 1st floor, Core-IV, Scope  Minar, Laxmi Nagar, Delhi-110092  (JURISDICTION - CENTER)  State - CBIC  Zone - DELHI  Commissionerate - DELHI EAST  Division - LAXMI NAGAR</p>	<p>The Deputy/Assistant Commissioner,  scope minar, core-4 1st Floor, Distt. Centre,  laxmi nagar, East Delhi, 110092,  (JURISDICTION - CENTER)  State - CBIC  Zone - DELHI  Commissionerate - DELHI EAST  Division - LAXMI NAGAR</p>

Range - RANGE - 151			Range - RANGE - 151		
The Deputy/Assistant Commissioner (Excise & Taxation), Vyapar Bhawan, IP Estate New Delhi-110002 (email: <a href="mailto:cft.delhi@delhi.gov.in">cft.delhi@delhi.gov.in</a> )	JURISDICTION	STATE)	Deputy/Assistant Commissioner 4th Floor, 14-15 Farm Bhawan, Nehru Place, Nehru Place, New Delhi, Nehru Place 110019 (JURISDICTION	CENTER)	CBIC
State Zone Ward - Ward 27	Zone	1	State Zone Commissionerate Division Range - RANGE - 78	DELHI	DELHI SOUTH OKHLA
The Deputy/Assistant Commissioner, 4/10, Asaf Ali Road, Near Delite Cinema, Indraprastha, Central Delhi-110002 (JURISDICTION - CENTER)	State - CBIC	Zone - DELHI	Commissionerate - DELHI NORTH	Division - KAMLA NAGAR	Range - RANGE - 17

**Sub: Taxpayers wrongly passed on Input Tax Credit by way of issue of invoices without supply of goods or services or both to a non-existent firm-reg.**

On basis of DGARM report for scrutiny of the F.Y. 2019-20, analysis of M/s MOHD SHAHID ENTERPRISES (GSTIN: 07BJAPA3428C1ZZ), having principal place of business at SHOP NO-42, KH/85/, DARYA GANJ, New Delhi, Delhi, 110006 was conducted. As a result, it is found that the taxpayer has availed ITC amounting to Rs 19,49,39,150.28/- in the F.Y. 2019-20 whereas the supplier has not filed their GSTR-3B thus the due tax has not been paid to the Government hence ITC availed has become inadmissible as per Section 16 of the CGST Act, 2017, and also ITC to the its recipient has become ineligible as per Section 16 of the CGST Act, 2017. Further, in F.Y. 2020-21, the taxpayer has not filed his GSTR-3B, hence the for ITC transferred, the due tax has not been paid to the Government, therefore, ITC to the its recipient has become ineligible as per Section 16 of the CGST Act, 2017 for the F.Y. 2020-21. During physical verification at the PPOB, the taxpayer was found non-existent. Therefore, it appears that of M/s SHAHID ENTERPRISES (GSTIN: 07BJAPA3428C1ZZ) has taken ITC on basis of invoices without actual receipt goods or services or both and has passed on ITC without paying tax to the Government. Hence, the ITC passed-on by the non-existent firm, i.e. M/s SHAHID ENTERPRISES (GSTIN: 07BJAPA3428C1ZZ) becomes ineligible for the recipients and is liable to be recovered from its recipients. According to the GSTR-1 of M/s SHAHID ENTERPRISES (GSTIN: 07BJAPA3428C1ZZ), it is observed that the taxpayer has passed-on ITC to following taxpayers/firms/companies during the F.Y. 2019-20:

GSTIN	Receiver Name	Sum of Integrated Tax	Sum of Central Tax	Sum of State/UT Tax	Sum of Cess Amount	Total	JURISDICTION
07AFKPA5681 E2ZJ	vishesh agarwal	-	4,39,46,409.00	4,39,46,409.00	-	8,78,92,818.00	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI NORTH Division - DARYA GANJ Range - RANGE - 1
07ATZPB4177 F2ZB	KESHAVARAO TRINATH BAIPOTU	-	1,37,77,350.22	1,37,77,350.22	-	2,75,54,700.44	(JURISDICTION - CENTER) State - CBIC

							Zone - DELHI Commissionerate - DELHI NORTH Division - OLD DELHI Range - RANGE - 8
07BPGPD5289 C1ZZ	SHIV KUMARI DEVI		64,17,039.45	64,17,039.45		1,28,34, 078.90	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI SOUTH Division - OKHLA Range - RANGE - 78
07CDVPP3503 R1ZO	VIJAY PAL		66,63,429.18	66,63,429.18		1,33,26, 858.36	(JURISDICTION - STATE) State - Delhi Zone - Zone 2 Ward - Ward 21
07HQGPK631 7D1ZV	MAHESH KUMAR		1,44,28,065.60	1,44,28,065.6 0		2,88,56, 131.20	(JURISDICTION - STATE) State - Delhi Zone - Zone 3 Ward - Ward 40
07HZSPK6417 D1Z0	MUNNA KHAN		53,22,155.92	53,22,155.92		1,06,44, 311.84	(JURISDICTION - STATE) State - Delhi Zone - Zone 2 Ward - Ward 21
07IOEPS4059 M2Z5	KESAR SINGH		1,05,51,644.66	1,05,51,644.6 6		2,11,03, 289.32	(JURISDICTION - STATE) State - Delhi Zone - Zone 1 Ward - Ward 27

Further, it is observed that the taxpayer has passed-on ITC to following taxpayers/firms/companies during the F.Y. 2020-21:

GSTIN	Receiver Name	Sum of Integrated Tax	Sum of Central Tax	Sum of State/UT Tax	Total	JURISDICTION
07AFKPA5681E 2ZJ	vishesh agarwal		1,16,45,526.78	1,16,45,526.78	2,32,91,05 3.56	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI NORTH Division - DARYA GANJ Range - RANGE - 1
07ATZPB4177F 2ZB	KESHAVRAO TRINATH BAIPOTU		1,32,74,980.97	1,32,74,980.97	2,65,49,96 1.94	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI NORTH Division - OLD DELHI Range - RANGE - 8
07BPGPD5289C 1ZZ	SHIV KUMARI DEVI		1,21,43,547.11	1,21,43,547.11	2,42,87,09 4.22	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI SOUTH Division - OKHLA Range - RANGE - 78
07FIQPP1272N1 ZH	UMESH KUMAR PANDIT		25,83,551.52	25,83,551.52	51,67,103. 04	(JURISDICTION - CENTER) State - CBIC

						Zone - DELHI Commissionerate - DELHI NORTH Division - OLD DELHI Range - RANGE - 6
07GRDPK6634 N1Z8	GUNESH KUMAR		28,02,914.55	28,02,914.55	56,05,829. 10	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI EAST Division - LAXMI NAGAR Range - RANGE - 151
07IOEPS4059M 2Z5	KESAR SINGH		1,30,44,393.53	1,30,44,393.53	2,60,88,78 7.06	(JURISDICTION - STATE) State - Delhi Zone - Zone 1 Ward - Ward 27
07IUBPK1511B1 Z9	HIMANSHU KUMAR		28,52,100.81	28,52,100.81	57,04,201. 62	(JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI NORTH Division - KAMLA NAGAR Range - RANGE - 17

2. In view of the above, appropriate action may please be initiated against the entities mentioned above, who have availed ITC passed-on by M/s SHAHID ENTERPRISES (GSTIN: 07BJAPA3428C1ZZ) by way of issue of invoices without supply of goods or services or both in violation of the provisions of the CGST Act or rules made thereunder. Action taken in this regard and recoveries made, if any, may be communicated to this office.

3. Further, in case any of the above listed firms are found non-existent, the same may also please be informed to this office, and the appropriate action be initiated at your end.

4. Kindly forward this letter to their respective Central/State Authorities if the GSTIN falls under another jurisdiction.

Yours sincerely,

Digitally signed by  
Charu Dhankar  
Date: 03-09-2025  
14:43:59 Charu Dhankar  
Assistant Commissioner  
Daryaganj Division  
CGST Delhi North Commissionerate