

 <p>सत्यमेव जयते</p>	<p>GOVERNMENT OF INDIA, भारत सरकार OFFICE OF THE COMMISSIONER: CENTRAL GOODS & SERVICES TAX आयुक्त का कार्यालयकेन्द्रीय वस्तु एवं सेवा कर : HOWRAH COMMISSIONERATE, हावड़ा आयुक्तालय M.S. BUILDING, 15/1, STRAND ROAD, KOLKATA- 700001 एम.एस.बिल्डिंग, 15/1, स्ट्रैंड रोड, कोलकाता -700001 PHONE NO. 033-22307646, FAX 033-22435752/22315482/22628231 E-MAIL- cexkol2@gmail.com</p>	
---	--	---

C. No.V(12)35/CGST-HWH/AE/SUN/2018/

Dated: .07.2018

ALERT CIRCULAR NO.2 /HWH/2018

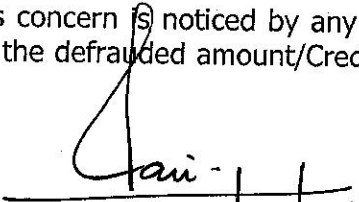
Subject: Alert Notice regarding passing of Input Tax Credit(ITC) on the strength of fake Invoices issued by M/s. Sun Traders at Jamtala, Bonderbill, Dankuni, Hooghly, West Bengal-712311 without supply of goods or services.

It has come to the notice that **M/s. Sun Traders** declaring itself as a supplier of 'Others' under the HSN Code '10091090' have obtained **GSTIN Registration No.19BDXPC8614B1ZE** under the Centre jurisdiction of Range-II, Dankuni Division, Howrah CGST Commissionerate.

In the light of the investigation undertaken by Howrah CGST Commissionerate through verification of Place of Business, confirmation by the Panchas, statements of some concerned persons, it is ascertained that there is no establishment in the name and style of M/s. Sun Traders at Jamtala, Bonderbill, Dankuni, Hooghly, West Bengal-712311 and it is non-existent and fictitious.

M/s. Sun Traders had dealt with only paper transactions to defraud the Government Exchequer and had issued invoices in an illegal and fraudulent manner without receipt and dispatch of any goods. Accordingly, the Input Tax Credit (ITC) availed by the recipients is inadmissible, requiring such ITC to be denied/ disallowed and recovered along with appropriate interest and Penalty as per law.

Therefore, as and when any invoice issued by this bogus concern is noticed by any GST formation, detailed investigation may be carried out to recover the defrauded amount/Credit as per statutory provisions under intimation to this office.

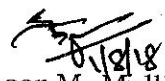

(R. P. Singh) 08/08/2018
Commissioner of CGST & C. Ex.
Howrah Commissionerate

C. No.V(12)35/CGST-HWH/AE/SUN/2018/ 5855-83-B

Dated: 08.08.2018

Copy forwarded for information and necessary action to :-

1. The Chief Commissioner of Central Excise, Kolkata Zone, Kolkata.
2. The Zonal Pr. Chief Commissioners / Chief Commissioners of Central Excise under CBEC (all).
3. The Commissioner of Central Excise (all Commissionerate).
4. The Director General, DGGSTI, New Delhi.
5. The Additional Director General, DGGSTI (all).
6. The Commissioner of Central Excise, Audit Commissionerate (all).
7. The Director General, Audit, New Delhi.
8. The Deputy/Assistant Commissioner(all Division) CGST & Central Excise, Howrah Commissionerate.
- ✓ 9. The Superintendent (Systems), Howrah CGST Commissionerate, with a request to circulate to all concerned through Web/E-mail.


(Spencer M. Myllem)
Assistant Commissioner (A/E)
CGST & Central Excise
Howrah Commissionerate