

## Selection of Case for Scrutiny 2004-05 PANIPAT

**Cases of industrial units availing any tax concession under clause (d) of sub-section (2) of section 61 till such units are subject to the relevant provisions in the 1975 Rules;**

**1**

S. No.	Name of the dealer	TIN	Circle Number	Entitlement certificate/ revised entitlement certificate No.
1	Anil Spinners	6382612441		

**2 Gross turnover exceeding five hundred lakh rupees in a year.**

S.No.	Name of the dealer	TIN	Circle Number	Gross Turnover
1	Punet Dyes And Chemicals	6172601159	8	32515851
2	Khanewal Traders	6572607535	8	71406001
3	Faze -3 Exports	6392605791	8	384988098
4	Jain Sons Exports	6942609320	8	167482443
5	Satyam Overseas	6982611820	8	69861209
6	Harisons Overseas	6482611222	8	33341780
7	Suman Agency	6692611737	8	118557435
8	Lord Shiva Constructions	6872612414	1	81236232
9	Aggarwal Marketing Co.	6172613011	2	101612691
10	Expectations	6832614182	2	53476217
11	R K Handicrafts	6462609487	2	64054896
12	Filling Junction	649261100	2	86336457
13	Flora Exports	6872610959	7	636286315
14	Sahil Poly Plast	6872610086	7	137741770
15	Gee Home Fashion House	6412612279	7	109930592
16	Nisun	6742611564	7	84983130
17	Satyam Textile Mills	6462612979	5	29838598
18	Ajanta Yarn Agency	6172607852	5	68118723

**Claim of sales made in the course of inter-state trade and commerce or in the course of export of goods out of the territory of India or in the course of import of goods into the territory of India together with value of goods exported out of State exceeding 50 Lacs in the year**

**3**

S. No.	Name of the dealer	TIN	Circle Number	Sum total of transactions of quarterly returns covered by the criteria
1	Shiv Ganga Exports	6062613199	8	5965000
2	Shree Balaji Spinners	6512605143	8	33671357
3	S M T India P Ltd.	6902604686	8	27145862
4	Venus Exports	6232607722	8	65599159
5	Asseem Exports	6232609080	8	136533739
6	Maspar Inds. P Ltd.	6812612156	1	22210880
7	Riba Impex	6492612235	1	21987800
8	Allied Exports	6522612267	1	16071947
9	Vishal Woollen Mills	6752608018	1	30076894
10	Sidharth Woollen Mills	6402611557	1	5936388
11	M B Overseas	6762613299	2	6732389
12	B M C Spinners P Ltd.	6042604965	2	22012338
13	Ganesh Overseas	6342611008	2	24595102
14	Bharat Inds.	6622601251	7	10253800
15	Jai Bhagwan Rajesh Kumar	6742608848	7	7401704
16	Deswal Trading Co.	6582608354	7	10785060
17	Bharat Overseas Corp.	6672611554	7	18448489
18	Munna Lal Tara Chand	6822600623	7	5556662
19	J D Fabrics	6542613129	7	6684443
20	Dinesh Enterprises	6912612780	7	16135221
21	Saraswati H/L Inds.	6362614101	7	10610016
22	L A Rugs	6372611622	7	35022253
23	Anshu International	6692613871	7	39219670
24	Anil Dyes & Chemicals	6252603443	4	37450206

25	Moti Ram Shiv Kumar	6332604757	6	17880310
26	Mange Ram Sham Lal	6382605942	6	10814834
27	Daya Nand Roshan Lal	6722611963	6	21926409
28	Sis Ram Naresh Kumar	6892604255	6	13426619
29	Nice Overseas	6172609188	5	6213622
30	Nice Textiles	6372610167	5	37274462
31	Trishul Rugs P Ltd.	6842607920	5	12001654
32	Shri Balaji Exports	6422610188	5	12015603
33	Tayal Exports	6172610083	5	17366033
34	Fashion Group International	6052606948	5	2935429
35	Jagdamba Handloom	6652613117	5	8711576
36	Mab Fab	6632613516	5	12167105
37	Mittal Exports	6982614536	5	5188666
38	Krishna Enterprises	6792613719	5	10129483
39	Carpet Avenue	6962614547	5	61778380
	M/s Ess Pee Export	6892614149		
	M/s Kesri Transcontinental	6642608127		

**4 Claim of refund exceeding three lakh rupees in a year.**

S. No.	Name of the dealer	TIN	Circle Number	Amount of refund claimed including provisional refund
1	J K Trading Co.	6822610528	8	708376

**5 Claim of input tax exceeding ten lakh rupees in a year.**

S.No.	Name of the dealer	TIN	Circle Number	Amount of input tax claimed as per VAT-R2
1	D R Traders	6812604105	8	1870058
2	Nagpal Yarn Traders	6392610738	8	2119976
3	Rajat Inds.	6212613068	7	1748195
4	L K Traders	6322610922	7	1074280
5	Ambica Cement Agency	6112611862	2	1150034
6	Shree Ram Agencies	6842609472	2	1229678
7	Plus Distributions	6882613815	2	1595969
8	Ahuja Cement & Building Material Store	6152606117	6	13631243
9	Himalaya Tyres	6092607508	6	17734676

**6 of goods.**

S. No.	Name of the dealer	TIN
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NIL

**7 Exception cases in which ratio between purchases and sales or between input tax and output tax or between stocks and sales is way out of the general trend in the trade or industry.**

S.No.	Name of the dealer	EAC	TIN
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NIL

**8 Cases based on definite intelligence about evasion of tax.**

S.No.	Name of the dealer	TIN
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NIL

**9(i) Dealers engaged in trading of iron and steel having gross turnover more than Rs. 100 lac in the year.**

S.No.	Name of the dealer	TIN
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NIL

9(ii) All stone crushers.

S.No.	Name of the dealer	TIN
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NIL

9(iii) All quarry contractors, mine lease holders whose lease amounts are or exceed Rs. 30 lac. in the year

S.No.	Name of the dealer	TIN
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NIL

9(iv) Processing houses engaged in dyeing and printing of textile, garment and thread/yarn.

S.No.	Name of the dealer	TIN
1	Rangai Udyog	6932607337
2	Arun Dyeing Inds.	6862612662
3	Shree Laxmi Udyog	6122612875
4	Gaurav Enterprises	6812607791
5	Mahavir Industry	6872610280
6	Raj Dyers	6682606747
7	Rangoli House	6312607581

9(v) Works contractors, other than those covered by lump sum scheme, where refund has been claimed in the year

S.No.	Name of the dealer	TIN
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NIL

9(vi) Manufacturers and traders of all types of furniture having turn over from Rs.20 lac to Rs.40 lac.in the year

S.No.	Name of the dealer	TIN
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NIL

9(vii) Ply board manufacturers other than those covered by lump sum scheme.

S.No.	Name of the dealer	TIN
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NIL

9(viii) All dealers engaged in sale and purchase of ply board and flush doors.

S.No.	Name of the dealer	TIN
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NIL

9(ix) Dealers engaged in manufacture and sale of wooden articles i.e. doors, frames, wardrobes and modular kitchens, having turn over in excess of Rs. 50 lac in the year

S.No.	Name of the dealer	TIN
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NIL

9(x) Manufacturers of vegetable oil including solvent extraction plants, and oil seed traders claiming input tax credit exceeding Rs. 2 lac in the year.

S.No.	Name of the dealer	TIN
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NIL

9(xi) Cotton ginning & processing mills and cotton traders claiming input tax credit exceeding Rs. 2 lac in the year.

S.No.	Name of the dealer	TIN
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NIL

10 Non-completion of returns after being given an opportunity.

S.No.	Name of the dealer	TIN
1	M/s Shivani Wooltex P Ltd	6632610121
2	M/s Balaji Spinning Mills	6142614707

Dy. Excise & Taxation Commissioner (ST),  
Panipat.