

GSTAT
Single Bench Court No. 4

NAPA/157/PB/2025

DGAPAppellant

Versus

SHREE SUKTAM ENTERPRISERespondent

Counsel for Appellant **Counsel for Respondent**

Hon'ble Sh. A. Venu Prasad, Member (Technical)

Form GST APL-04A

[See rules 113(1) & 115]

Summary of the order and demand after issue of order by the GST Appellate Tribunal

whether remand order : No

Order reference no. : ZA071125000028H

Date of order : 12/11/2025

1.	GSTIN/Temporary ID/UIN - 24ALJPP0501F1ZM	
2.	Appeal Case Reference no. - NAPA/157/PB/2025	Date - 13/11/2024
3.	Name of the appellant - DGAP , dgap.cbic@gov.in , 011-23741544	
4.	Name of the respondent - 1. Shree Suktam Enterprise , shreesuktamententerprise@gmail.com , 8128451353	
5.	Order appealed against -	
	(5.1) Order Type -	
	(5.2) Ref Number -	Date -

6.	Personal Hearing - 12/11/2025 30/10/2025
7.	Status of Order under Appeal - Confirmed – Order under Appeal is confirmed
8.	Order in brief - Tribunal concludes that no further proceedings can be sustained against the Respondent. Accordingly, the proceedings in the present case are hereby dropped
Summary of Order	
9.	Type of order : Closure Report

Place :DELHIPB

Signature

Date : 12.11.2025

DELHIPB Sh. A. Venu Prasad

Designation : Member

Jurisdiction :Delhi (PB)

FINAL ORDER

In the matter of:

Director General of Anti-Profiteering, Central Board of Indirect Taxes &
Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh
Marg, Gole Market, New Delhi-110001.

Applicant

Versus

M/s Shree Suktam Enterprise (GSTIN: 24ALJPP0501F1ZM), 27 New
Vaundavan Complex, Gurukul Road, Memnagar, Ahmedabad -
380052.

Respondent

AND IN THE MATTER OF Proceedings under Section 171 of Central

Quorum:-

1. Sh. A. Venu Prasad, Member Technical, GSTAT.

Present:-

1. None appeared for the Respondent.
2. Sh. Rahul Rao Gautam, Additional Assistant Director, Ms. Geetanjali, Inspector, for the Director General of Anti-Profiteering.

ORDER

1. The proceedings in the present case were initiated vide Interim Order No. 07/2022 dated 10.05.2022 passed in the case of M/s S.R. Lifesciences. Vide said order, the Authority directed the DGAP to investigate the entire chain of the supplier of M/s S. R. Lifesciences, under Rule 133(5) of the CGST Rules, 2017. On the basis of the order dated 07/2022 dated 10.05.2022, the DGAP had investigated the matter and submitted an Investigation Report dated 31.08.2022 under Rule 133(5) of the CGST Rules, 2017 to the National Anti-Profiteering Authority (hereinafter referred as 'NAA').
2. Erstwhile NAA (then CCI) went through the aforesaid Investigation Report dated 31.08.2022 submitted by the DGAP and passed an Interim Order No. 03/2023 dated 31.07.2023. Erstwhile NAA (then CCI) after carefully perusing the above report vide Order No. 03/2023 dated 31.07.2023 directed the DGAP to further investigate the two suppliers of M/s S. R. Lifesciences namely M/s Shree Suktam Enterprise, Ahmedabad and M/s Baxium Health Science, Ahmedabad and submit

his Report in terms of the Section 171 of the Act read with Rule 133(5) of the CGST Rules, 2017.

3. Accordingly, it was decided by the DGAP to expand the scope of investigation and collect evidence necessary to determine whether the benefit of input tax credit has been passed on in terms of Section 171 of the Central Goods and Services Tax Act, 2017 to the recipients in respect of supply of "ECLAT SERUM 30gm" by the Respondent.
4. The DGAP issued a Notice under Rule 129 of the Central Goods and Services Tax Rules, 2017 on 09.08.2023 calling upon the Respondent to submit his reply as to whether he admitted that the benefit of reduction in the GST rate w.e.f. 15.11.2017, had not been passed on to his recipients by way of commensurate reduction in price and if so, to suo moto determine the quantum thereof and indicate the same in their reply to the Notice as well as furnish all the supporting documents. As per the Notice for Initiation of Investigation dated 09.08.2023 issued to the Respondent by the DGAP, the period covered by the current investigation is from 15.11.2017 to 31.07.2023.
5. The Notice dated 09.08.2023 issued to the Respondent by the DGAP was returned with the remark "LEFT".
6. Since no documents/reply were received, letter dated 30.08.2023 was written to the Special Commissioner, Department of Gujarat State Tax, Ahmedabad and a letter dated 30.08.2023 was written to the Commissioner of Central Goods & Services Tax, Ahmedabad requesting them to depute an officer to serve the Notice to the Respondent and acknowledge fact of serving the Notice with the DGAP by sending a receipt of the same.

7. The Additional Commissioner of State Tax (Enforcement) Ahmedabad, Gujarat State replied vide letter dated 15.09.2023 informing that the *“Inspector of this office has conducted spot visit of the place of business of M/s. Suktam Enterprise, 27 New Vrundavan Complex, Gurukul Road, Memnagar, Ahmedabad-380052 on 06.09.2023. During spot visit it has come to notice that firm name M/s C.K. Enterprises is doing business of an angadia at the above mentioned place. Hence, statement of owner of M/s C.K. Enterprises has been recorded. According to the statement, he has been running an angadia firm at this address since last six months. He doesn't know anything about the firm of M/s Suktam Enterprises. Hence, it can be considered that M/s Suktam Enterprise does not exist at the above mentioned place at the time of spot visit.”*

8. The Jurisdictional Office have also enclosed the copy of spot inspection report in the case of M/s Shree Suktam Enterprise wherein it is mentioned that: -

“According to the above subject and reference, it is to be noted that by the referred letter, may Mr. Suktam Enterprises, Ahmedabad Address- 27, New Vrindavan Complex, Gurukul Road, Mem Nagar, Ahmedabad- 3800 was told to check the place of business in the case. According to which, in the sadar case, the spot was inspected on 06.09.2023. They reached the sadar place along with the Panchos at 11:00 am. On checking the site, the site is currently running in the name of CK Enterprises, an Angadia firm. Talking to Gopal Bhai, the owner of Angadia firm, he said that he has been running Angadia firm for the past six months. When they rented the shop, the shop was closed. On

further inquiry it is stated that they do not know anything about Mr. Suktam Enterprises or its owner. They do not apologize for the activity that was going on in this place before them.

Thus, the investigation work is completed in the presence of the commissioners. It was completed without hurting the social or religious sentiments of Gopal Bhai, the owner of the present Angadia firm, or causing any financial loss.”

9. The Jurisdictional Office of CGST had also enclosed GSTR-3B returns for the period July, 2017 to September, 2019 along with the spot-visit letter. However, the said data was not useful for determining the profiteering.
10. Another letter dated 26.09.2023 was written to The Additional Director General, DGGI, Ahmedabad Zonal Unit, Ahmedabad. However, the details of Tax Payer as mentioned in E-way Bill Portal which was not enough for the investigation. Further, letters dated 29.02.2024, 22.03.2024, 22.04.2024 were written to the Principal Chief Commissioner of the Central Goods and Services Tax, Ahmedabad Zone but basic details of jurisdiction, statutory returns and the same address, contact number, e-mail id which were already available with the DGAP were not enough for the investigation.
11. Based upon the above the DGAP concluded that in absence of any documentary evidence, it could not be ascertained whether the Respondent had made any supply of the product in question i.e. “Eclat Serum 30gm” to M/s S R Lifescience or any other recipients and if so, whether the supplier passed on the benefit of rate reduction to M/s S R Lifescience or other recipients. These could only be ascertained after

getting the complete information/ data from the Respondent.

12. Therefore, in absence of any documentary evidence substantiating the benefit of rate reduction was not passed on by the Respondent due to his unavailability and the relevant records, the DGAP could not investigate the matter.
13. Erstwhile NAA (then CCI) vide its Office Memorandum noted that the DGAP had not concluded the investigation due to lack of documents. The CCI decided to send back the case to the DGAP under Rule 133(4) of the CGST Rules, 2017 directing the DGAP to make all possible efforts to trace the Respondent and calculate profiteering within legal framework.
14. The DGAP vide its supplementary report dated 12.11.2024 in the matter and vide its letter dated 18.06.2024 again requested the Special Commissioner, Department of Gujarat State Tax, Ahmedabad to depute an officer to visit the premises of the Respondent and to fetch some contact details of the Respondent. However, no reply was received from the jurisdictional Authority.
15. Subsequently, letter dated 16.07.2024 was issued to the Special Commissioner, Department of Gujarat State Tax, Ahmedabad. However, same reply was received which was not useful for determining the profiteering. Further, the jurisdictional office vide reply dated 01.08.2024 enclosed GSTR-3B returns for the period July, 2017 to September, 2019 along with the spot- visit letter. However, this data was of no help.
16. Therefore, the DGAP again concluded that in absence of any documentary evidence, due to the unavailability of the Respondent and

the relevant records, the DGAP could not investigate the matter.

17. Further, w.e.f. 01.10.2024, the Central Government, on the recommendations of the GST Council has empowered the Principal Bench of the GST Appellate Tribunal (GSTAT), constituted under sub-section (3) of section 109 of CGST Act, 2017, to examine anti-profiteering cases in terms of Notification No. 18/2024-Central Tax dated 30.09.2024.

18. The Tribunal has considered the DGAP's Report dated 30.04.2025 and supplementary report dated 12.11.2024 in its hearing on 30.10.2025. During the hearing, Sh. Rahul Rao Gautam, Additional Assistant Director-Authorised Representative of the DGAP, assisted by Ms. Geetanjali, Inspector, appeared on behalf of the DGAP. None appeared on behalf of the Respondent. During the hearing, the Departmental Representatives of the DGAP informed the Tribunal that the DGAP was unable to locate the address and whereabouts of the firm during the investigation. Hence, a report had been submitted in which nil profiteering was determined against the Respondent and further requested that the matter may be closed.

19. The Tribunal finds that the DGAP has made all the efforts by sending various letters to Additional Commissioner of State Tax, Ahmedabad, Additional Director General, DGGI, Ahmedabad Zonal Unit, Principal Chief Commissioner of CGST, Ahmedabad Zone and Special Commissioner, of State Tax, Ahmedabad, however, the details/information provided was not sufficient for completing the investigation. It was also noted by the Tribunal that Inspector deputed by Additional Commissioner of State Tax, Ahmedabad for the spot visit

has submitted that some other firm M/s C.K. Enterprises was running business on the address provided for the Respondent i.e. M/s Shree Suktam Enterprises.

20. However, it is pertinent to mention here that the department should ascertain whether M/s Shree Suktam Enterprises, has indulged into any bogus billing or not towards M/s S.R. Lifesciences or any other registered firm. If so, the Jurisdictional Commissionerate may initiate necessary action against the concerned firm as per the provisions of CGST Act, 2017.

21. In view of the foregoing, the Tribunal concludes that no further proceedings can be sustained against the Respondent. Accordingly, the proceedings in the present case are hereby dropped.

22. A copy of this order be supplied to the Respondent and to the concerned Commissioners CGST/SGST for necessary action.

23. Final order signed, dated and pronounced in the open court today.

Digitally signed by ARABANDI VENU PRASAD
Date:12-11-2025 16:21:17 PM

(A. Venu Prasad),
Technical Member,
Principal Bench, GSTAT