

URGENT (BY MAIL/RPAD)

NO. STOC2/UNIT-18/RECOVERY/ NCLTH V SYNTHETICS/2024-25/O.W. NO. 2948/52

OFFICE OF ASST. COMMISSIONER OF STATE TAX,
UNIT-18, 2ND FLOOR, BACHAT BHAVAN,
RELIEF ROAD, AHMEDABAD-380001
DATE: 03/01/2025

To,

The Liquidator

Pinakin Shah,

A/201, Siddhi Vinayak Towers, Next to Kataria House,

Off S.G. Highway, Makarba, Ahmedabad-380051, Gujarat

hq.lvs@gmail.com, pinakin@synthet.com

**Subject- Regarding claim of Recovery (pending dues) in the case of m/s H.V.
SYNTHETICS PRIVATE LIMITED, Reg.no.(GST NO.)- 24AABCH7296M1Z3**

With reference to the subject cited above, I would like to draw your kind attention that the company M/s H.V SYNTHETICS PRIVATE LIMITED, Reg.no.(GST NO.)- 24AABCH7296M1Z3 situated at Ahmedabad registered address : 225/2, MADHU TEXTILE MILLS COUMPOUND, B/H ASOAPLAV HOTEL, NEAR NAROL CIRCLE, NAROL, Ahmedabad-382405, Gujarat has not paid State goods & service tax's outstanding dues as mentioned in the sheet attached here with.

Copies of all proofs of year wise and act wise demands and affidavit in FORM-C for claim by operational creditors are attached herewith. For your kind reference Demand order in form DRC-07 demand notice under Goods & Service tax Act-2017.

I undersign, request you kind self to register the claim of pending dues of State Goods & Service tax Department, as mentioned in the separate sheet and FORM-C and oblige. Any more Details or Proof of orders than this will be furnished if required from your good side.

Also confirm our status as Secure Creditor, Kindly note as per Goods & Service tax Act-2017, We have first charge over asset of defaulting assesses henceforth to be paid same priority as secured creditor under IBC-2016 for amount outstanding Rs.22,59,304/-

Thanking You.

Your Faithfully,

donil
STATE TAX OFFICER(2) (C/C)
UNIT-18, AHMEDABAD

Encl.

- 1) FORM-C DECLARATION (AFFIDAVIT)
- 2) DRC-07 DEMAND ORDER ALONG WITH ATTACHMENT
- 3) SUMMARY OF PENDING DUES
- 4) PREVIOUSLY SUBMITTED DOCUMENTS FOR CLAIM

COPY FORWARD TO,

- 1) JOINT COMMISSIONER OF STATE TAX, DIVISION-2, AHMEDABAD
- 2) DEPUTY COMMISSIONER OF STATE TAX, RANGE-5, AHMEDABAD
- 3) DEPUTY COMMISSIONER OF STATE TAX, COURT BRANCH, AHMEDABAD
- 4) ASST. COMMISSIONER OF STATE TAX, UNIT-18, AHMEDABAD

Your Faithfully,

o/c
donil
STATE TAX OFFICER(2) (C/C)
UNIT-18, AHMEDABAD

URGENT (BY RPAD)

NO.STO(2)/UNIT PRIVAT-18/RECOVERY/ NCLT/ H V SYNTHETICS PvtLTD /2023-24/O.W.NO. Q21 T0 26
26/04/2024

OFFICE OF ASST.COMMISSIONER OF STATE TAX,
UNIT-18,2ND FLOOR ,BACHAT BHAWAN,
RELIEF ROAD,AHMEDABAD-380001
DATE: 24/04/2024

TO,
MR.ANURAG NIRBHAYA
RESOLUTION PROFESSIONAL FOR H V SYNTHETICS PRIVATE LIMITED
204/SAGAR PLAZA,LAXMI NAGAR DISTRICT CENTER,NEW DELHI-110092
MAIL ID- hvsynthetics.cirp@gmail.com, anurag@canirbhaya.com

Subject- Regarding claim of Recovery (pending dues)in the case of m/s H V SYNTHETICS
PRIVATE LIMITED ,Reg.no.(GST NO.)- 24AABCH7296M1Z3

Reference- regarding your letter dated 06/03/2024 regarding submission of claim

(1076 . 80 . 6)
With reference to the subject cited above, I would like to draw your kind
attention that the company M/s H.V.SYNTHETICS PRIVATE LIMITED ,Reg.no.(GST NO.)-
24AABCH7296M1Z3 situated at Ahmedabad registered address : 225/2, MADHU TEXTILE
MILLS COUMPOUND, B/H ASOAPLAV HOTEL NEAR NAROL CIRCLE, NAROL, Ahmedabad-382405,
Gujarat has not paid State goods & service tax outstanding dues as mentioned in the sheet
attached here with.

Copies of all proofs of year wise and act wise demands and affidavit in FORM-B for claim
by operational creditors are attached here with for your kind reference in form of DRC-07
demand notice under Goods & Service tax Act-2017

I undersign ,request you kind self to register the claim of pending dues of State Goods
& Service tax Department ,as mentioned in the seprate sheet and FORM-B and oblige. Any
more Details or Proof of orders than this will be furnished if required from your good side.

Also confirm our status as Secure Creditor , Kindly note as per Goods & Service tax Act-
2017 ,We have first charge over asset of defaulting assesses henceforth to be paid same
priority as secured creditor under IBC 2016 for amount outstanding Rs.20,17,236/-

Thnaking You

Encl.

- 1) FORM-B
- 2) DECLARION (AFFIDAVIT)
- 3) DRC-07 DEMAND ORDER ALONG WITH COPY OF ATTACHMENT
- 4) SUMMARY OF PENDING DUES

Your Faithfully,

— sd —
(K.B.LEUVA)

STATE TAX OFFICER(2)
UNIT-18,AHMEDABAD

COPY F.W.CS TO

20/4/24

- (1) Joint Commissioner, dvi2
- (2) deputy " , sarfe-5
- (3) " " Court branch
- (4) AC, unit-18
- (5) H.V. Synthetics.

[Handwritten Signature]

(ડૉ. બી. લેહવા)
રાજ્યવેરા અધિકારી (૨)
૯૩૭-૧૮, અમદાવાદ.



IN-GJ74623109794400W

INDIA NON JUDICIAL Government of Gujarat



सत्यमेव जयते

Rs.
100

Certificate of Stamp Duty

Certificate No. : IN-GJ74623109794400W

Certificate Issued Date : 25-Apr-2024 03:31 PM

Account Reference : IMPACC (AC)/ gj13233611/ GULBAI TEKRA/ GJ-AH

Unique Doc. Reference : SUBIN-GJGJ1323361169757332877511W

Purchased by : LEUVA KRUTIKA BHARATKUMAR

Description of Document : Article 4 Affidavit

Description : AFFIDAVIT

Consideration Price (Fs.) : 0
(Zero)

First Party : LEUVA KRUTIKA BHARATKUMAR

Second Party : Not Applicable

Stamp Duty Paid By : LEUVA KRUTIKA BHARATKUMAR

Stamp Duty Amount(Rs.) : 100
(One Hundred only)



SR. No. Af. SA. 26.../2024

H. K. JAIN
NOTARY
GOVT. OF INDIA

25 APR 2024



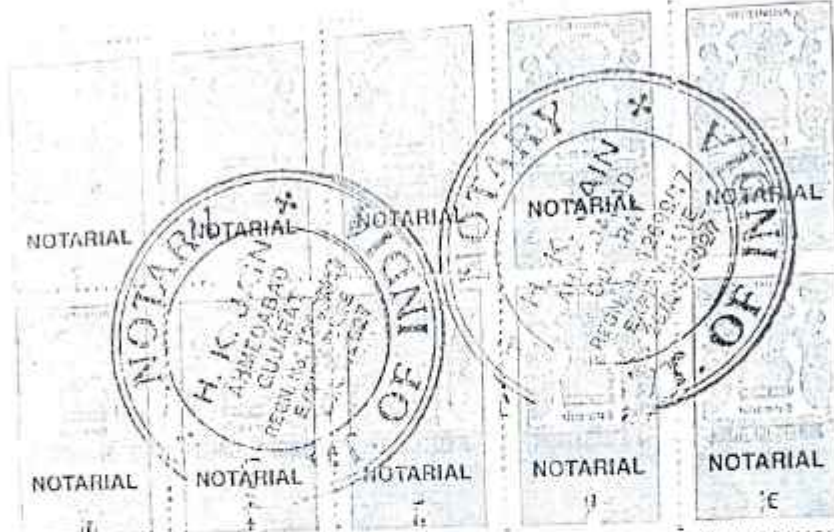
0003195850

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- The authenticity of this Stamp certificate should be verified at 'www.sh2ilestamp.com' or using n-Stamp Mobile App of Stock Holding. Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.
- The onus of checking the legitimacy is on the users of the certificate.
- In case of any discrepancy please inform the Competent Authority.



5 APR 2024



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are available at www.stockholding.com).

- Any alteration to this certificate renders it invalid and would constitute a criminal offence.
- Kindly contact Stock Holding Branch / Centre in case of discrepancy.
- For information related to e-Stamping you may write to us on our email id estamp.ahmedabad@stockholding.com or visit our Branch/Centre.

સૂચના

- આ ઈ-સ્ટેમ્પ પ્રમાણપત્રની વિગતો www.shcilestamp.com દ્વારા અથવા સ્ટોક હોલ્ડિંગની "ઈ-સ્ટેમ્પિંગ" મોબાઇલ એપ્લિકેશન અથવા સ્ટોક હોલ્ડિંગની શાખા / કેન્દ્ર (જેની વિગતો www.stockholding.com પર ઉપલબ્ધ છે) પર જઈને ચકાસી શકાય છે.
- આ પ્રમાણપત્રમાં કરેલ કોઈપણ ફેરફાર અમાન્ય છે અને તે ફોજદારી ગુનો બને છે.
- આ ઈ-સ્ટેમ્પ પ્રમાણપત્રમાં કોઈપણ વિસંગતતા જણાય તો સ્ટોક હોલ્ડિંગની શાખા / કેન્દ્ર પર સંપર્ક કરવો.
- ઈ-સ્ટેમ્પિંગ સંબંધિત જાણકારી માટે અમને estamp.ahmedabad@stockholding.com પર ઈ-મેઇલ કરવો અથવા અમારી શાખા / કેન્દ્રની ધલાકાલ લેવી.

SCHEDULE
FORM 1A

PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES
(Under Regulation 7 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016)

24th APRIL 2024

To,
MR. ANURAG NIRBHAYA
204/SAGAR PLAZA, LAXMI NAGAR
DISTRICT CENTER,
NEW DELHI-110092

From
K.B. LEUVA
State Tax Officer
Office of Assistant Commissioner State Tax
Unit-18, 2nd Floor, Bachat Bhavan
Relief Road, Ahmedabad-380001
Gujarat
[Name and address of the operational creditor]



Subject: Submission of proof of claim.

Reference- regarding your letter dated 06/03/2024 regarding submission of claim
Madam/Sir,

I KRUTIKA BHARATBHAI LEUVA State Tax Officer Unit-18, Ahmedabad Gujarat hereby submit this proof of claim of in respect of the corporate insolvency resolution process in the case of M/s H V SYNTHETICS PRIVATE LIMITED ,Reg.no (GST NO.)- 24AARCH7296M123 situated at Ahmedabad registered address: 225/2, MADHU TEXTILE MILLS COMPOUND, B/H ASGARPLAV HOTEL NEAR NAROL CIRCLE, NAROL, Ahmedabad-382405, Gujarat. The details for the same are set out below

1.	NAME OF OPERATIONAL CREDITOR	KRUTIKA BHARATBHAI LEUVA State Tax Officer (2) Unit-18, Ahmedabad
2.	IDENTIFICATION NUMBER OF OPERATIONAL CREDITOR (IF AN INCORPORATED BODY PROVIDE IDENTIFICATION NUMBER AND PROOF OF INCORPORATION. IF A PARTNERSHIP OR INDIVIDUAL PROVIDE IDENTIFICATION RECORDS* OF ALL THE PARTNERS OR THE INDIVIDUAL)	State Tax Department, Government Of Gujarat Office of Assistant Commissioner State Tax, Unit-18, 2 nd Floor, Bachat Bhavan Relief Road, Ahmedabad-380001 Gujarat phone no.079-25300048
3.	ADDRESS AND EMAIL ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	K.B LEUVA State Tax Officer Ahmedabad Office of Assistant Commissioner State Tax, Unit-18, 2 nd Floor, Bachat Bhavan Relief Road, Ahmedabad-380001 Gujarat Email -sto2unit18-gst@ahd20gujarat.gov.in phone no 9725784223

5 APR 2024

DECLARATION

I, Krutika.B.Leuva currently residing at UNIT-18, Ahmedabad, hereby declare and state as follows: -

M/s. H V SYNTHETICS PRIVATE LIMITED, the corporate debtor was, at the insolvency commencement date, being the 24th april 2024, actually indebted to me in the sum of Rs.9,60,088/-+Rs.9,61,140/-(interest)(Interest is 18% per annum up to 22/04/2024)+ penalty Rs.96,008/- = Total dues Rs.20,17,236/- under DRC-07 demand order of ITH module of scrutiny of returns of taxpayer under Goods & service tax act-2017 for 2018-19

2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below:

(1) Demand Order drc 07 ITH module of scrutiny of returns of taxpayer under Goods & service tax act-2017 for 2018-19 along with attachment.

3. The said documents are true, valid and genuine to the best of my knowledge, information and belief and no material facts have been concealed therefrom.

4. In respect of the said sum or any part thereof, neither I nor any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever, save and except the following:

[Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim.]

Date: 24/04/2024
Place: Ahmedabad



[Handwritten Signature]

(K.B.LEUVA)
STATE TAX OFFICER (2)
UNIT-18, AHMEDABAD.
(Signature of the claimant)

VERIFICATION

I, Krutika.B,leuva, STATE TAX OFFICER (2), UNIT-18, Ahmedabad the claimant herein above, do hereby verify that the contents of this proof of claim are true and correct to my knowledge and belief and no material fact has been concealed there from.

Verified at Ahmedabad on this 24th April 2024.

[Handwritten Signature]

(K.B.LEUVA)
STATE TAX OFFICER (2)
UNIT-18, AHMEDABAD.
(Signature of the claimant)

[Note: In the case of company or limited liability partnership, the declaration and verification shall be made by the director/manager/secretary and in the case of other entities, an officer authorised for the purpose by the entity].

Signature of operational creditor or person authorized to act on his behalf
[Please enclose the authority if this is being submitted on behalf of an operational creditor]



K.B. Leuva
(K.B.LEUVA)
STATE TAX OFFICER (2)
UNIT-18, AHMEDABAD.

NAME IN BLOCK LETTERS : KRUTIKA BHARATBHAI LEUVA

POSTIN WITH OR IN RELATION WITH THE CREDITORS: STATE TAX OFFICER(2), UNIT-18, AHMEDABAD

ADDRESS OF THE PERSON SIGNING: Office of Assistant Commissioner State Tax,
Unit-18, 2nd Floor, Bachat Bhavan
Relief Road, Ahmedabad-380001

* PAN CARD, ADHAR CARD OR IDENTITY CARD ISSUED BY ELECTION COMMISSION OF INDIA



K.B. Leuva
(K.B.LEUVA)
STATE TAX OFFICER (2)
UNIT-18, AHMEDABAD.



ATTESTED BY ME /
H. K. Jain
H. K. JAIN
NOTARY
GOVT. OF INDIA

25 APR 2023



Name of dealer:- V SYNTHETICS PRIVATE LIMITED

GSTIN- 24AA8CH7296M:Z3

Address:- 225/2, VADHU TEXTILE MILLS COMPOUND, B/H ASOAPLA V HOTEL
NEAR NAROL CIRCLE, NAROL, Ahmedabad-382405, Gujarat

PAN-AA8CH7296M

YEAR 2018-19

ACT	PRINCIPAL /TAX	INTEREST	PENALTY	TOTAL	DRC 07 DATE	UNPAID AS ON DATE	TOTAL OUSTANDING ON CLAIMED DATE
CGST	480044	480570	48004	1008618	22-04-2024	24-04-2024	1099428
SGST	480044	480570	48004	1008618			1008618
TOTAL	960088	961140	96008	2017236			2017236

NOTE: Accured Interest till date 22/04/2024



(RECEIVED)
STATE TAX OFFICER(2)
UNIT-18, AHMEDABAD

[Handwritten Signature]



OFFICE OF THE ASSISTANT COMMISSIONER OF STATE
TAX, UNIT-18, 2nd FLOOR, BACHAT BHAVAN, RELIEF
ROAD, AHMEDABAD-380001,
PHONE NO-079-25500048



Reference No: ZD240424054604L

DT: 22/04/2024

DRC-07

See Rules 100(1), (2), (3) અને 142(5)

વંચાણે લીધું :

1. DRC-01 ની Reference No. ZD2412230829468 Date: 26/12/2023
2. રિમાઇન્ડર-૧ ની Reference No. ZD2402240014351 Date: 01/02/2024
3. રિમાઇન્ડર-૨ ની Reference No. ZD240224033793L Date: 16/02/2024

To

NAME: H V SYNTHETICS PRIVATE LIMITED

(HAYGREEV KISHORKUMAR CHAVDA)

GSTIN: 24AABCH7296M1Z3

ADDRESS: 225/2, MADHU TEXTILE MILLS COUMPOUND, B/H ASOAPLAV HOTEL NEAR NAROL
CIRCLE, NAROL, Ahmedabad, Gujarat, 382405

TAX PERIOD: 01/04/2018 TO 31/03/2019

1. DEALER PROFILE:-

Trade Name	H V SYNTHETICS PRIVATE LIMITED
Legal Name	H V SYNTHETICS PRIVATE LIMITED
GSTIN	24AABCH7296M1Z3
RC Effective Date	19/07/2017
Registered EMAIL ID	hvsynthetics@yahoo.com
Registered MOBILE NO	9974069333
Commodity/service	COTTON YARN
HSN	5205
Remarks	TAX PERIOD:- 2018-19

આ ઓર્ડરમાં, GST કાયદો એટલે ગુજરાત ગુડ્સ એન્ડ સર્વિસ ટેક્સ એક્ટ, 2017 (જેનો સરળતા ખાતર આ ઓર્ડરમાં હવે પછી CGST એક્ટ તરીકે ઉલ્લેખ કરવામાં આવ્યો છે), સેન્ટ્રલ ગુડ્સ એન્ડ સર્વિસ ટેક્સ એક્ટ, 2017 (જેનો સરળતા ખાતર આ ઓર્ડરમાં હવે પછી CGST એક્ટ તરીકે ઉલ્લેખ કરવામાં આવ્યો છે), ઇન્ટિગ્રેટેડ ગુડ્સ એન્ડ સર્વિસ ટેક્સ અધિનિયમ, 2017 (જેનો સરળતા ખાતર આ ઓર્ડરમાં હવે પછી IGST એક્ટ તરીકે ઉલ્લેખ કરવામાં આવ્યો છે) અને ગુડ્સ એન્ડ સર્વિસ ટેક્સ (રાજ્યને વળતર) એક્ટ, 2017 (જેનો સરળતા ખાતર આ ઓર્ડરમાં હવે પછી Cess એક્ટ તરીકે ઉલ્લેખ કરવામાં આવ્યો છે) અને ગુજરાત ગુડ્સ એન્ડ સર્વિસ ટેક્સ રૂલ્સ 2017 (જેનો સરળતા ખાતર આ ઓર્ડરમાં હવે પછી CGST Rules તરીકે ઉલ્લેખ કરવામાં આવ્યો છે) અને સેન્ટ્રલ ગુડ્સ એન્ડ સર્વિસ

ટેક્સ રૂલ્સ, 2017 (જેનો સરળતા ખાતર આ ઓર્ડરમાં હવે પછી CGST Rules તરીકે ઉલ્લેખ કરવામાં આવ્યો છે), ઇન્ટિગ્રેટેડ ગુડ્સ એન્ડ સર્વિસ ટેક્સ નિયમો (જેનો સરળતા ખાતર આ ઓર્ડરમાં હવે પછી IGST Rules તરીકે ઉલ્લેખ કરવામાં આવ્યો છે) અને ગુડ્સ એન્ડ સર્વિસ ટેક્સ વળતર સેસ નિયમો 2017 (જેનો સરળતા ખાતર આ ઓર્ડરમાં હવે પછી Cess Rules તરીકે ઉલ્લેખ કરવામાં આવ્યો છે).

શરૂઆતમાં, હું સ્પષ્ટ કરવા માંગુ છું કે GGST એક્ટની જોગવાઈઓ, CGST એક્ટ અને IGST એક્ટની કલમ 20 અને Compensation to States Act 2017ની કલમ 11 સાથે વાંચવી તેમજ GGST નિયમો, CGST નિયમો, IGST નિયમ અને Compensation to States Act 2017 અમુક જોગવાઈઓ સિવાય સમાન છે. તેથી, જ્યાં સુધી આવી અલગ-અલગ જોગવાઈઓનો ખાસ ઉલ્લેખ કરવામાં ન આવે ત્યાં સુધી, CGST/SGST અધિનિયમ, 2017 અથવા CGST/SGST નિયમો, 2017ના સંદર્ભનો અર્થ એટલે GGST એક્ટ, અથવા IGST એક્ટ અથવા Compensation to States Act 2017 અને GGST નિયમો, અથવા IGST નિયમો અથવા Compensation to States Act 2017 હેઠળની તત્સમાન જોગવાઈ ગણવાની રહેશે.

મે. H V SYNTHETICS PRIVATE LIMITED (જેનો સરળતા ખાતર આ ઓર્ડરમાં હવે પછી "વેપારી" તરીકે ઉલ્લેખ કરવામાં આવ્યો છે) ગુજરાત ગુડ્સ એન્ડ સર્વિસ ટેક્સ એક્ટ, 2017 હેઠળ નોંધાયેલ એક Partnership business છે. જેના Authorized Signatory તરીકે શ્રી હયત્રીવ કિશોરકુમાર ચાવડા છે અને 225/2, MADHU TEXTILE MILLS COUMPOUND, B/H ASOAPLAV HOTEL NEAR NAROL CIRCLE, NAROL, Ahmedabad, Gujarat, 382405 ખાતે ધંધાનું સ્થળ ધરાવે છે. જે GSTIN 24AABCH7296M123 થી નોંધાયેલ છે. વેપારી COTTON YARN, SYNTHETIC FILAMENT YARN, WOVEN FABRICS OF COTTON ના મેન્યુફેક્ચરીંગ ના બિઝનેસ સાથે સંકળાયેલ છે.

2. BRIEF FACTS OF THE CASE:-

આપશ્રી દ્વારા વર્ષ ૨૦૧૮-૧૯ માં ભરવામાં આવેલ GSTR-3B, GSTR-01, GSTR-2A તથા ઈ-વે બીલ અને અન્ય રેકોર્ડ પરથી મેળવેલ માહિતી ના આધારે જણાય છે કે સદર વર્ષ તમે GSTR-3B ફાઇલ કરતી વખતે GGST Act ની Sec-17(5) હેઠળની તથા Supplier registration cancelled before date of invoice વાળી ખરીદીની વેરાશાખ મળતે બંધિલ છે. જે બાબતની આપને આધાર પુરાવા સહ પૂર્વતા કરવા નીચેની વિગતે નોટીસ DRC-01 Reference No. ZD2412230829468 થી તા 26/12/2023 નાં ઓનલાઇન પોર્ટલ પર ઈ-મેઇલ આઈડી તથા R.P.A.D દ્વારા આવેલ હતી તેમજ તા 01/02/2024 Reference No. ZD2402240014351 થી રીમાઈન્ડર-૧ પાઠવેલ હતો. તથા તા 16/02/2024 Reference No. ZD240224033793L થી રીમાઈન્ડર-૨ પાઠવેલ હતો જેમા નીચે મુજબ ની વિસંગતતા જોવા મળેલ છે.

વિસંગતતાઓ:-

1. Excess claim of ITC:

The excess input tax credit (ITC) claimed on account of non-reconciliation of information declared in GSTR-3B:

It is observed that the taxpayer has not correctly availed input tax on his inward supplies on reconciliation of turnovers in GSTR-3B.

• Under declaration of Ineligible ITC:

Under Sec 17(5) of the SGST Act, 2017 input tax credit shall not be available in respect of the list of commodities & services mentioned therein subject to certain conditions.

It is seen from GSTR-3B and other information that they have claimed ITC on these commodities and therefore the ITC claimed on these commodities or services is proposed to be recovered.

S.No	Commodity/Service	HSN code	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
1	Electrical Goods	8544; 8539; 8535; 8536; 8537; 8504; 7011	4728	4728	0	0	9456

S.No	Issue	Table no. in GSTR-3B	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7	8
A	Total ineligible ITC u/s 17(5)		4728	4728	0	0	9456
B	Ineligible ITC declared in GSTR-3B	Ineligible ITC declared in GSTR-3B at box 4D(1)	0	0	0	0	0
C	Difference/excess ITC claimed	"Lower of (SI.NO A-B) or (Sum of 4C of all months GSTR 3B in FY)"	4728	4728	0	0	9456

• ITC claimed from cancelled dealers, return defaulters & tax non payers:

Under Sec 16(2)(c) every registered person shall be entitled to take credit of ITC on supply of goods or services to him subject to the condition that the tax charged in respect of such supply has been actually paid to the Government either in cash or through utilization of ITC admissible in respect of such supply.

However as seen from the office records, it is observed that you have taken ITC from the tax payers who have not paid tax on their outward supplies to you.

S.No	Issue	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	Supplier registration cancelled before date of invoice	475316	475316	0	0	950632
2	Supplier failed to file GSTR-3B and did not pay tax on the invoices declared in GSTR-01	0	0	0	0	0
3	Supplier filed GSTR-3B with Nil turnover and did not declare or pay tax corresponding to the invoices declared in GSTR-01	0	0	0	0	0
4	Total (S.No.1 + S.No.2 + S.No.3)	475316	475316	0	0	950632

The above amount of ITC is proposed to be recovered.

DETAIL REPLY OF THE TAX PAYER:-

તા. ૨૬/૧૨/૨૦૨૩ ના રોજ ઓનલાઇન પોર્ટલ પરથી DRC-01 ની નોટિસ પાઠવવામાં આવેલ હતી, વેપારીશ્રી દ્વારા પ્રત્યુત્તર ન મળતાં Reminder-1 ref no. ZD2402240014351 થી તા. ૦૧/૦૨/૨૦૨૪ ના રોજ તથા Reminder-2 ref no. ZD2402240337931 થી તા. ૧૬/૦૨/૨૦૨૪ ના રોજ ઇસ્યુ કરવામાં આવેલ હતી. વધુમાં તકના ભાગરૂપે અત્રેથી રજીસ્ટ્રેશન ના રજીસ્ટર્ડ સરનામે ધંધાની જગ્યા પર RPAD પણ કરવામાં આવેલ હતું જે "Left" ના રીમાર્ક્સ સાથે પરત આવેલ હતું. આથી રજીસ્ટર્ડ ધરના સરનામે અત્રેના રાજ્ય વેરા નિરીક્ષકશ્રીને તા. ૧૬/૦૨/૨૦૨૪ ના રોજ સુબસીડી બજાવણી સારુ મોકલવામાં આવેલ, પરંતુ જગ્યા પર હાજર વ્યક્તિએ નોટિસ સ્વીકારવાની ના પાડેલ હતી, આથી તમામ પ્રયત્નોથી નોટિસની બજાવણી કરવા છતાં ટેક્ષપેયર દ્વારા કોઇ પ્રત્યુત્તર ન મળતાં ઉત્તમ ન્યાયબુદ્ધિ પૂર્વક અત્રેથી adjudication ની કાર્યવાહી હાથ ધરવામાં આવેલ છે.

ઉપરોક્ત તમામ જવાબદારી માટે કાયદાકીય જોગવાઈ નીચે મુજબ છે.

Section 73

73(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.

73(9) The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.

ઉપરોક્ત તમામ જવાબદારી નીચે મુજબ ઊભી કરવાની થાય છે.

• TAX & other dues:

- :
- The total tax payable on account of these deficiencies after giving credit to the payments made in cash and ITC adjusted is arrived as follows:

S.No	ISSUE	SGST	CGST	IGST	CESS	TOTAL
1	2	3	4	5	6	7
1	Total tax due in (Excess claim of ITC) above	480044	480044	0	0	960088

2	Interest	480570	480570	0	0	961140
3	Penalty	48004	48004	0	0	96008
	Total (3+4+5)	1008618	1008618	0	0	2017236

CONCLUSION/DECISION:

કરદાતાને CGST/SGST ACT 2017ની કલમ ૭૩ હેઠળ નિર્ધારિત આ આદેશ મળ્યા/બજવ્યાના ૩૦ દિવસની અંદર ઉપરના પેરામાં જણાવ્યા મુજબ રકમની ચુકવણી કરવાનો નિર્દેશ આપવામાં આવે છે.

અત્રે ઉલ્લેખનીય છે કે, આદેશ પસાર થયાની તારીખ સુધી વ્યાજની ગણતરી કરવામાં આવેલ છે. ચુકવણી કરતી વખતે, આ આદેશની તારીખ અને ચુકવણીની તારીખ વચ્ચેના સમયગાળા માટેનું વ્યાજ પણ આ આદેશમાં જણાવેલ બાકી લેણાં સાથે ગણતરી કરીને ચુકવવાની રહેશે.

આ આદેશને CGST/SGST ACT 2017 ના નિયમ 142(6) હેઠળ નિર્ધારિત કરેલી વસૂલાત માટેની સૂચના તરીકે ગણવામાં આવશે અને વેપારીને બાકી ચુકવણી કરવા માટે કોઈ અલગ નોટિસ આપવામાં આવશે નહીં. આ આદેશના અનુસંધાનમાં ચુકવવાપાત્ર રકમ વેપારી દ્વારા ઉપરના પેરામાં જણાવ્યા મુજબ આપેલ સમયની અંદર ચુકવવાની રહેશે, જેમાં નિષ્ફળ થતા વેપારી સાથે વધુ સંદેશાવ્યવહાર કર્યા વિના CGST/SGST ACT 2017ની કલમ 78 અને 79 ની જોગવાઈ હેઠળ વસૂલાતની કાર્યવાહી શરૂ કરવામાં આવશે.

GST કાયદા અથવા અન્ય કોઈપણ કાયદાની જોગવાઈ હેઠળ વેપારી સામે લેવામાં આવી શકે તેવી અન્ય કોઈપણ કાર્યવાહીના પૂર્વગ્રહ વિના આ આદેશ જારી કરવામાં આવ્યો છે.

જો વેપારી આ હુકમમાં લીધેલા નિર્ણય સામે નારાજ હોય, તો તે આ હુકમની તારીખથી ત્રણ મહિનાની અંદર રાજ્ય કરના ડેપ્યુટી કમિશનર, (અપીલ) વિભાગ -02, અમદાવાદ સમક્ષ અપીલ કરી શકે છે.



કુ. એ. પી. પ્રજાપતિ
સહાયક રાજ્ય વેરા કમિશનર(૧)
ઘટક ૧૮, અમદાવાદ

Office of : Assistant Commissioner
Jurisdiction : Ghatak 18 (Ahmedabad):Range - 5:Division - 2:Gujarat, State/UT : Gujarat

Reference No. : ZD240424054604L

Date : 22/04/2024

To

GSTIN/ID : 24AABCH7296M1Z3
Name : H V SYNTHETICS PRIVATE LIMITED
Address : 225/2, MADHU TEXTILE MILLS COMPOUND, B/H ASCAPLAV HOTEL NEAR NAROL CIRCLE, NAROL, Ahmedabad, Gujarat,
382405

SCN/Statement Reference No. : ZD2412230829468

Date : 26/12/2023

Tax Period : APR 2018 - MAR 2019

F.Y. : 2018-2019

Act/ Rules Provisions :
73

Order under section 73

A show cause notice/statement referred to above was issued to you u/s 73 of the Act for reasons stated therein. Since, no payment has been made within 30 days of the issue of the notice by you, therefore, on the basis of documents available with the department and information furnished by you, if any, demand is created for the reasons and other details attached in annexure

Please note that interest, if any, has been levied up to the date of issue of the order. While making payment, interest for the intervening period between date of order and date of payment, shall also be worked out and paid along with the dues stated in the order.

In case any refund is arising as per the above order, please claim the same by filing application in the prescribed form.

Demand Details :-

(Amount in Rs.)

St. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	1
1	0	0.00	APR 2018	MAR 2019	SGST	NA	4,80,044.00	4,80,570.00	48,004.00	0.00	0.00	10,08,618.00
2	0	0.00	APR 2018	MAR 2019	CGST	NA	4,80,044.00	4,80,570.00	48,004.00	0.00	0.00	10,08,618.00
Total							9,60,088.00	9,61,140.00	96,008.00	0.00	0.00	20,17,236.00

You are hereby directed to make the payment by 07/05/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature
 Name : ANJANABEN PRAVINCHANDRA
 Designation : PRAJAPATI
 Jurisdiction : Assistant Commissioner
 Ghatak 18 (Ahmedabad):Range -
 5:Division - 2:Gujarat

Copy to -

FORM GST DRC - 07
[See rule 142(5)]
Summary of the order

Reference No : ZD240424054604L

Date : 22/04/2024

1. Tax Period :- APR 2018 - MAR 2019
2. Issues involved :- CANCELLED DEALER PURCHASE & SECTION 17(5)
3. Description of goods / services :-

Sr No	HSN	Description
1	5205	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE - Single yarn, of uncombed fibres :
2	5403	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT FOR RETAIL SALE, INCLUDING ARTIFICIAL MONO FILAMENT OF LESS THAN 67 DECTEX

4. Details of demand :-

(Amount in Rs.)

Sr. No	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2018	MAR 2019	SGST	NA	4,80,044.00	4,80,570.00	48,004.00	0.00	0.00	10,08,618.00
2	0	0.00	APR 2018	MAR 2019	CGST	NA	4,80,044.00	4,80,570.00	48,004.00	0.00	0.00	10,08,618.00
Total							9,60,088.00	9,61,140.00	96,008.00	0.00	0.00	20,17,236.00

You are hereby directed to make the payment by 07/05/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Copy to -

Signature

Name : ANJANABEN PRAVINCHANDRA
Designation : PRAJAPATI
Jurisdiction : Assistant Commissioner
Chatak 18 (Ahmedabad).Range -
5.Division - 2.Gujarat

Signature Not Verified

Digitally signed by
PRAJAPATI ANJANABEN
PRAVINCHANDRA
Date: 2024.04.12 17:51:59
IST

This is a digitally signed document and can be downloaded from the GST portal.



IN-GJ31230379240990X

INDIA NON JUDICIAL Government of Gujarat



सत्यमेव जयते

Rs. 50

Certificate of Stamp Duty

Certificate No. : IN-GJ31230379240990X

Certificate Issued Date : 03-Jan-2025 12:53 PM

Account Reference : IMPACC (FI)/ gjellimp10/ GHEEKANTA/ GJ-AH

Unique Doc. Reference : SUBIN-GJGJELIMP1075047098414626X

Purchased by : HITESHKUMAR I PANCHAL

Description of Document : Article 4 Affidavit

Description : AFFIDAVIT

Consideration Price (Rs.) : 0
(Zero)

First Party : HITESHKUMAR I PANCHAL

Second Party : Not Applicable

Stamp Duty Paid By : HITESHKUMAR I PANCHAL

Stamp Duty Amount(Rs.) : 50
(Fifty only)



SERIAL NO. 2/25/201

NARENDRA M. CHODHRY
NOTARY
GOVT. OF INDIA



0030110709

Statutory Alert:

1. The authenticity of this Stamp certificate should be verified at www.shishestamp.com or using e-Stamp Mobile App of Stock Holding. Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.
2. The onus of checking the legitimacy is on the users of the certificate.
3. In case of any discrepancy please inform the Competent Authority.



NOTICE

- The contents of this e-stamp certificate can be verified at www.shcilestamp.com, Stock Holding mobile application "EStamping" or at Stock Holding Branch/ Centre (the details of which are available at www.stockholding.com).
- Any alteration to this certificate renders it invalid and would constitute a criminal offence.
- Kindly contact Stock Holding Branch / Centre in case of discrepancy.
- For information related to e-Stamping you may write to us on our email id estamp.ahmedabad@stockholding.com or visit our Branch/Centre.

સૂચના

- આ ઈ-સ્ટેમ્પ પ્રમાણપત્રની વિગતો www.shcilestamp.com દ્વારા અથવા સ્ટોક હોલ્ડિંગની "ઈસ્ટેમ્પિંગ" મોબાઈલ એપ્લિકેશન અથવા સ્ટોક હોલ્ડિંગની શાખા / (જેની વિગતો www.stockholding.com પર ઉપલબ્ધ છે) પર જઈને ચકાસી શકાય છે.
- આ પ્રમાણપત્રમાં કોઈપણ ફેરફાર અમાન્ય છે અને તે ફોજદારી ગુનો બને છે.
- આ ઈ-સ્ટેમ્પ પ્રમાણપત્રમાં કોઈપણ વિસંગતતા જણાય તો સ્ટોક હોલ્ડિંગની શાખા / કેન્દ્ર પર સંપર્ક કરવો.
- ઈ-સ્ટેમ્પિંગ સંબંધિત જાણકારી માટે અમને estamp.ahmedabad@stockholding.com પર ઈ-મેઈલ કરવો અથવા અમારી શાખા / કેન્દ્ર ની મુલાકાત લેવી.



**SCHEDULE II
FORM C**

PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES
(Under Regulation 17 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016)



To
The Liquidator
Pinakin Shah
A/201, Siddhi Vinayak Towers, Next to Kataria House,
Off. S.G. Highway, Makarha, Ahmedabad-380051, Gujarat
tin.bvys@gmail.com, pinakinacs@yahoo.com

From
H.L.Panchal, State Tax Officer(2)(1/C),
Office of the Assistant Commissioner of State Tax, Unit-18, Second floor, Bachat Bhavan,
Relief Road, Ahmedabad-380001, State Tax Department, Govt of Gujarat

Subject: Submission of proof of claim in respect of the liquidation of H.V.SYNTHETICS PVT LTD under the Insolvency and Bankruptcy Code, 2016.

Madam/Sir,
State Tax Officer(2), Office of the Assistant Commissioner of State Tax, Unit-18, Second floor, Bachat Bhavan, Relief Road, Ahmedabad, State Tax Department, Govt of Gujarat hereby submits this proof of claim in respect of the liquidation of *H.V.SYNTHETICS PVT LTD*. The details for the same are set out below:

1.	NAME OF OPERATIONAL CREDITOR (IF AN INCORPORATED BODY PROVIDE IDENTIFICATION NUMBER AND PROOF OF INCORPORATION, IF A PARTNERSHIP OR INDIVIDUAL PROVIDE IDENTIFICATION RECORDS* OF ALL THE PARTNERS OR THE INDIVIDUAL)	State Tax Officer(2), Unit-18, Second floor, Bachat Bhavan, Relief Road, Ahmedabad State Tax Department, Govt of Gujarat
	ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	Office of the Assistant Commissioner of State Tax, Unit-18, Second floor, Bachat Bhavan, Relief Road, Ahmedabad-380001, MAII. ID: sto2unt18-gstd-ahd2@gujarat.gov.in
	TOTAL AMOUNT OF CLAIM, INCLUDING ANY INTEREST, AS AT LIQUIDATION COMMENCEMENT DATE AND DETAILS OF NATURE OF CLAIM	PRINCIPAL : 20,17,236/- INTEREST : 2,42,068/- TOTAL CLAIM : 22,59,304/-
	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED	As attached
	DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OF SUIT OR ARBITRATION PROCEEDINGS	NA
6.	DETAILS OF HOW AND WHEN DEBT INCURRED	As attached
7.	DETAILS OF ANY MUTUAL CREDIT, MUTUAL DEBTS, OR OTHER MUTUAL DEALINGS BETWEEN THE CORPORATE DEBTOR AND THE OPERATIONAL CREDITOR WHICH MAY BE SET-OFF AGAINST THE CLAIM	NA
8.	DETAILS OF ANY RETENTION OF TITLE IN RESPECT OF GOODS OR PROPERTIES TO WHICH THE DEBT REFERS OR ANY OTHER SECURITY	NA
8A.	WHETHER SECURITY INTEREST RELINQUISHED	YES
9.	DETAILS OF ANY ASSIGNMENT OR TRANSFER OF DEBT IN HIS FAVOUR	NA
10.	DETAILS OF THE BANK ACCOUNT TO WHICH THE OPERATIONAL CREDITOR'S SHARE OF THE PROCEEDS OF LIQUIDATION CAN BE TRANSFERRED	SBI VAT Account Government of Gujarat Note : The Department have not any separate account Number. All payments mode to department under "0040" head. So, the cheque Or DD Or any of the instrument kindly issue in favour "SBI A/c. VAT".



11. LIST OUT AND ATTACH THE DOCUMENTS RELIED ON IN SUPPORT OF THE CLAIM.	(i) DEMAND ORDER IN FORM DRC-7 WITH DETAILED ATTACHMENT under THE GOODS & SERVICE TAX ACT-2017 for F.Y.2018-19 (ii) SUMMERY OF DUES (iii) PREVIOUSLY SUBMITTED DOCUMENTS FOR CLAIM
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Signature of operational creditor or person authorised to act on his behalf (Please enclose the authority if this is being submitted on behalf of the operational creditor)

Name in BLOCK LETTERS: HITESHKUMAR ISHWARBHAI PANCHAL

Position with or in relation to creditor: STATE TAX OFFICER(2)(Incharge)

Address of person signing: Office of the Assistant Commissioner of State Tax, Unit-18, Second floor, Bachat Bhavan, Relief Road, Ahmedabad, State Tax Department, Govt of Gujarat

*PAN, Passport, AADHAR Card or the identity card issued by the Election Commission of India.

AFFIDAVIT

I, H.L.PANCHAL, currently residing at Office of the Assistant Commissioner of State Tax, Unit-18, Second floor, Bachat Bhavan, Relief Road, Ahmedabad, State Tax Department, Govt of Gujarat, do solemnly affirm and state as follows:

- The above named corporate debtor was, at liquidation commencement date, that is, the 11th day of December 2024 and still is, justly and truly indebted to State Tax Department, Govt of Gujarat in the sum of Rs. 22,59,304/- for DEMAND ORDER IN FORM DRC-07 for the scrutiny of returns of taxpayer under Goods & service tax act-2017 for FY:2018-19.
 - In respect of my claim of the said sum or any part thereof, I have relied on and the documents specified below:
DEMAND ORDER IN FORM DRC-7 WITH DETAILED ATTACHMENT under THE GOODS & SERVICE TAX ACT-2017 for F.Y.2018-19
 - The said documents are true, valid and genuine to the best of my knowledge, information and belief.
 - In respect of the said sum or any part thereof, I have not, nor have my partners or any of them, nor has any person, by my/our order, to my/our knowledge or belief, for my/ our use, had or received any manner of satisfaction or security whatsoever, save and except the following: Nil
- Solemnly, affirmed at Ahmedabad on Friday, the 3rd day Of January 2025.

Before me,
 Notary / Oath Commissioner



[Signature]
 Deponent's signature
 રાજકવેરા અધિકારી (૨) (H.C.)
 ૬૨૭-૧૮, અમદાવાદ.

I, the Deponent hereinabove, do hereby verify and affirm that the contents of para to of this affidavit are true and correct to my knowledge and belief. Nothing is false and nothing material has been concealed there from.
 Verified at Ahmedabad on Friday, the 3rd day Of January 2025.

[Signature]
 Deponent's signature
 (H.C.)
 રાજકવેરા અધિકારી (૨)
 ૬૨૭-૧૮, અમદાવાદ.



SOLEMNLY AFFIRM BEFORE ME
 NARENDRA M. GHODHRY
 NOTARY
 GOVT. OF INDIA

E:3 JAN 2025



GOVERNMENT OF GUJARAT
Commissionerate of Goods & Services Tax
Gujarat State.




Name : Hiteshkumar I. Panchal
Designation : State Tax Officer
Date of Birth : 01-06-1988
Blood Group : B+
Emer. Cont. No : 98988 79886

Signature of Holder.

Addl. Commissioner of State Tax,
 Gujarat State, Ahmedabad.



NAME OF DEALER -H V SYNTHETICS PVT LTD		
GSTIN - 34AABCH7296M1Z3		
Registered Address : 225/2, MADHU TEXTILE MILLS COUMPOUND, B/H ASOAPLAV HOTEL NEAR NAROL CIRCLE, NAROL, Ahmedabad-382405.		
PAN- AABCH7296M		
YEAR- 2018-19		
ORIGINAL TOTAL DEMAND AS PER DRC-07 ON DATED 22/04/2024	INTEREST UP TO 11/12/2024 (DATE OF COMMENCEMENT OF LIQUIDATION)	TOTAL OUTSTANDING ON CLAIMED DATE
Rs. 20,17,236/-	Rs. 2,42,068/-	Rs. 22,59,304/-


 राज्यपेरा अधिकारी (२) / ८
 एडक-१८, अमेदाबाद.