

HON'BLE NATIONAL GREEN TRIBUNAL

CENTRAL ZONAL BENCH

In

OA 31/2023

Dharmendra Singh Gond

Vs

State of Madhya Pradesh and ors

**Verification Report by Principal Secretary, GST
Department, MP dated 25.08.2023 in compliance
to order dated 25.07.2023**

GOVT OF MADHYA PRADESH
COMMERCIAL TAX DEPARTMENT
MANTRALAYA, VALLABH BHAWAN, BHOPAL-462004

NO./2186/1502315/2023/1/V

BHOPAL DATE 25/08/2023

To,

Hon'ble Registrar
National Green Tribunal
Central Zonal Bench
III Floor, State Information Commission
Building, Arera Hills,
Bhopal-462011

Sub:— Verification of purchase invoices of M/S SCONS INFRASTRUCTURE
PVT LTD.

Ref:— Letter No. NGT-CZB/Jud./2023/80 Dated 28.07.2023

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As per the order dated 25 July 2023 of Hon'ble Tribunal in original application No. 31/2023(CZ), the purchase invoices of M/S SCONS INFRASTRUCTURE PVT LTD GSTIN-23AB1CS3286L1ZX have been verified by the Commercial Tax Department. The verification report is hereby submitted for the kind persual of the Hon'ble tribunal. Out of total 62 invoices, 52 invoices are fully verified and 9 invoices are verified with variation in invoice dates. Copy of 1 invoice has not been provided to CTD and the date of the invoice is future date so that invoice has not been verified.



(R.P.SHRIVASTAVA)
DEPUTY SECRETARY
GOVT OF MADHYA PRADESH
COMMERCIAL TAX
DEPARTMENT



कार्यालय आयुक्त, वाणिज्यिक कर मध्यप्रदेश

महात्मा गांधी मार्ग, इन्दौर-452007 फोन नं.आ.-0731-2537140, FAX- 2536229

E-mail: commissioner.ho@mptax.mp.gov.in & <https://www.mptax.mp.gov.in>

क्रमांक/138/2022-23/41-B/इक्रीम/ 1487

इन्दौर, दिनांक 24/8/2023

प्रति,

उप सचिव,
मध्यप्रदेश शासन,
वाणिज्यिक कर विभाग,
मंत्रालय, वल्लभ, भवन, भोपाल.

विषय:- Compliance of order in Original Application No. 31/2032(CZ) titled as Dharmendra Singh Gond Vs. State of Madhya Pradesh & Ors.

सन्दर्भ:- आपका पत्र क्रमांक 1984/1502315/2023/1/पांच दिनांक- 07/08/2023.

उपरोक्त विषयांकित संदर्भित पत्र के माध्यम से आवेदन संख्या-31/2023(CZ) Dharmendra Singh Gond Vs. State of Madhya Pradesh & Ors में माननीय पीठ द्वारा पारित आदेश में आवश्यक कार्यवाही कर रिपोर्ट चाही गयी है। उक्त के अनुक्रम में भोपाल वृत्त-6 से परीक्षण कराया गया।

भोपाल वृत्त-6 से प्राप्त प्रतिवेदन के आधार पर बीजकों का सत्यापन सम्बंधित फर्मों से प्राप्त मूल बीजकों तथा BOWEB पोर्टल से किया गया। सूची में संलग्न 62 प्रविष्टियों में से 9 प्रविष्टियों के बिल क्रमांक एवं दिनांक में भिन्नता पाई गई है जबकि भुगतान की गई राशि पूर्णतः सत्यापित होना पाई गई है।

अतः प्राप्त प्रतिवेदन आवश्यक कार्यवाही हेतु आपकी ओर संलग्न प्रेषित।

संलग्न-उपरोक्तानुसार

अपर आयुक्त
वाणिज्यिक कर, मध्यप्रदेश



कार्यालय उपायुक्त राज्य कर, भोपाल वृत्त-6, भोपाल

राज्य कर भवन प्लॉट नं. 19, अरेरा हिल्स भोपाल,

दूरभाष क - 0755-2421650 ईमेल- cto.bpl6@mptax.mp.gov.in

क्रमांक/उपा/रा.कर/6/2023/1063

भोपाल दिनांक -21.08.2023

प्रति,

श्रीमान आयुक्त

राज्य कर

म0प्र0 इंदौर

विषय:-Compliance of order in Original Application No. 31/2032(CZ) titled as
Dharmendra Singh Gond Vs. State of Madhya Pradesh & Ors.

संदर्भ:-उप सचिव म0प्र0 शासन का पत्र क्रमांक 1984/1502315/2023/1/पांच दिनांक 7.8.2023

एवं कार्यालय आयुक्त वाणिज्यिक कर म0प्र0 का पत्र क्रमांक/138/2022-23/41-बी

/इक्कीस/1443 इंदौर दिनांक 09.08.2023 ।

उपरोक्त विषयांतर्गत एवं संदर्भित पत्र द्वारा भोपाल वृत्त 6 के अंतर्गत पंजीयत व्यवसाई M/S SCONS INFRASTRUCTURE PRIVATE LIMITED, GSTIN-23ABICS3286L1ZX के द्वारा किये गये कय का सत्यापन विभागीय पोर्टल पर एवं भौतिक रूप से मूल बीजकों के साथ किये जाने हेतु आदेशित किया गया था । पत्र के साथ सलंगन कय बीजकों की छायाप्रति एवं सूची प्रदत्त की गई जिसका सत्यापन किया जाना है । उक्त आदेश के अनुपालन में फर्म M/S SCONS INFRASTRUCTURE PRIVATE LIMITED, GSTIN-23ABICS3286L1ZX पता- 362 रोहित नगर फेस-2 बावडिया कला भोपाल का पत्र के साथ प्रेषित सूची अनुसार सलंगन छायाप्रति बीजकों का मूल बीजकों से सत्यापन कराया गया साथ ही विभागीय BOWEB PORTAL पर फर्म के GSTR 2A डाउनलोड कर संव्यवहारों का मूल बीजकों से एवं छायाप्रति बीजकों से भी सत्यापन किया गया है । सत्यापन समय व्यवसाई के अधिकृत हस्ताक्षरकर्ता श्री नितेश झा पुत्र श्री हेमचन्द्र झा द्वारा मूल बीजकों की प्रति उपलब्ध करायी गई । पत्र के साथ सलंगन सूची के अनुसार मूल बीजकों में दर्ज 62 प्रविष्टियों में से 9 प्रविष्टियों के बिल क्रमांक एवं दिनांक में भिन्नता पाई गई है जबकि भुगतान की गई राशि पूर्णतः सत्यापित पाई गई है । जिसका सत्यापन संबंधित फर्मों के मूल बीजकों तथा पोर्टल से किया गया है । प्रेषित सूची अनुसार प्रविष्टि क्रमांक 1 में बिल सलंगन नहीं था तथा प्रविष्टि क्रमांक 2 में बिल 688 के स्थान पर 458 दर्ज है किन्तु भुगतान राशि समान है। अन्य प्रविष्टियों (क्रमांक 3,8,10,16,22,31,42 एवं 56) में दिनांक संबंधी भिन्नता है जिसकी पृथक से सूची तैयार कर प्रतिवेदन के साथ सलंगन है ।

उपरोक्तानुसार प्रतिवेदन श्रीमान के की ओर सादर संप्रेषित है ।

सलंगन-

1. मूल बीजकों से सत्यापित छायाप्रति बीजकों की अभिप्रमाणित प्रति एवं सूची ।
2. संबंधित अवधि की GSTR 2A की प्रति

उपायुक्त

राज्य कर, वृत्त-6, भोपाल

पू0 क्रमांक/उपा/रा.कर/6/2023/1064

भोपाल दिनांक -21.08.2023

प्रतिलिपि-1. श्रीमान संयुक्त आयुक्त, राज्य कर भोपाल संभाग-1 की ओर सूचनार्थ प्रेषित ।

sd-
उपायुक्त

राज्य कर, वृत्त-6, भोपाल

LIST OF INVOICES

S NO	Date	Inv.NO.	Party Name	Supplier GSTIN	Jurisdiction	DIVISION	REMARK
1	06-12-2023		PRADEEP STONE CRUSHER	23BIJPS8240L1ZT	S	Satna Division	Invoice not enclosed
2	31-12-2023	458	SHRI GOVIND STONE CRUSHER	23AHFPY3548M1ZS	C	Satna Division	Invoice Date & Invoice number in original invoice and as per BOWEB Portal(GSTR 2A) is -688/12-01-23 where as per given list -458/31-12-23 .There is a Mismatch in Invoice Date & Invoice number.
3	15-01-2023	693	SHRI GOVIND STONE CRUSHER	23AHFPY3548M1ZS	C	Satna Division	Invoice Date in original invoice and as per BOWEB Portal(GSTR 2A) is - 693/20-01-23 where as per given list -693/15-01-23 .There is a Mismatch in Invoice Date.
4	16-01-2023	265	BHAGYA SHREE ENTERPRISES	09AJAPT3732H1Z4		Other State	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
5	20-01-2023	100	MAHA LAXMI STONE CRUSHER	23AGZPY9179R1ZL	C	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
6	27-01-2023	351	PRADEEP STONE CRUSHER	23BIJPS8240L1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
7	31-01-2023	139/165	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice.(total 8 Invoices)
8	31-01-2023	699	SHRI GOVIND STONE CRUSHER	23AHFPY3548M1ZS	C	Satna Division	Invoice Date in original invoice and as per BOWEB Portal(GSTR 2A) is - 699/05-02-23 where as per given list -699/31-01-23 .There is a Mismatch in Invoice Date.
9	05-02-2023	101	MAHA LAXMI STONE CRUSHER	23AGZPY9179R1ZL	C	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
10	15-02-2023	702	SHRI GOVIND STONE CRUSHER	23AHFPY3548M1ZS	C	Satna Division	Invoice Date in original invoice and as per BOWEB Portal(GSTR 2A) is - 702/13-02-23 where as per given list -702/15-02-23 .There is a Mismatch in Invoice Date.
11	15-02-2023	1073	MAA VINDHAVASHNI STONE CRUSHER	23ABKFM7365D1Z8	C	Gwalior Division - 1	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
12	16-02-2023	105	MAHA LAXMI STONE CRUSHER	23AGZPY9179R1ZL	C	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
13	20-02-2023	335	BHAGYA SHREE ENTERPRISES	09AJAPT3732H1Z4		Other State	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
14	28-02-2023	346	BHAGYA SHREE ENTERPRISES	09AJAPT3732H1Z4		Other State	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
15	28-02-2023	168/246	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice (total 20 Invoices)

16	28-02-2023	706	SHRI GOVIND STONE CRUSHER	23AHFPY3548M1ZS	C	Satna Division	Invoice Date in original invoice and as per BOWEB Portal(GSTR 2A) is - 706/02-03-23 where as per given list -706/28-02-23 .There is a Mismatch in Invoice Date.
17	28-02-2023	1105	MAA VINDHAVASHNI STONE CRUSHER	23ABKFM7365D1Z8	C	Gwalior Division - 1	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
18	02-03-2023	250	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
19	02-03-2023	121	MAHA LAXMI STONE CRUSHER	23AGZPY9179R1ZL	C	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
20	04-03-2023	257	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
21	15-03-2023	357	BHAGYA SHREE ENTERPRISES	09AJAPT3732H1Z4		Other State	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
22	15-03-2023	710	SHRI GOVIND STONE CRUSHER	23AHFPY3548M1ZS	C	Satna Division	Invoice Date in original invoice and as per BOWEB Portal(GSTR 2A) is - 710/16-03-23 where as per given list -710/15-03-23 .There is a Mismatch in Invoice Date.
23	16-03-2023	124	MAHA LAXMI STONE CRUSHER	23AGZPY9179R1ZL	C	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
24	19-03-2023	289	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
25	19-03-2023	4	DIVYA STONE CRUSHER	23AXMPD1094J2ZH	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
26	22-03-2023	294	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
27	23-03-2023	296	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
28	24-03-2023	298	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
29	24-03-2023	2	SOHGAURA STONE CRUSHER	23AFIPT6034Q2ZU	C	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
30	24-03-2023	360	BHAGYA SHREE ENTERPRISES	09AJAPT3732H1Z4		Other State	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
31	25-03-2023	27	AJAY STONE CRUSHER	23AQDPT2677F1ZR	C	Satna Division	Invoice Date in original invoice and as per BOWEB Portal(GSTR 2A) is -27/23-03-23 where as per given list --27/25-03-23 .There is a Mismatch in Invoice Date.
32	25-03-2023	302	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
33	28-03-2023	307	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
34	29-03-2023	312	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice

	31-03-2023	130	MAHA LAXMI STONE CRUSHER	23AGZPY9179R1ZL	C	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
36	31-03-2023	718	SHRI GOVIND STONE CRUSHER	23AHFPY3548M1ZS	C	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
37	01-04-2023	5	DIVYA STONE CRUSHER	23AXMPD1094J2ZH	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
38	05-04-2023	8	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
39	09-04-2023	13	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
40	01-04-2023	15	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
41	11-04-2023	17	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
42	15-04-2023	7	SHRI GOVIND STONE CRUSHER	23AHFPY3548M1ZS	C	Satna Division	Invoice Date in original invoice and as per BOWEB Portal(GSTR 2A) is 7/18-04-23 where as per given list --7/15-04-23 .There is a Mismatch in Invoice Date.
43	15-04-2023	6	DIVYA STONE CRUSHER	23AXMPD1094J2ZH	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
44	15-04-2023	30	AJAY STONE CRUSHER	23AQDPT2677F1ZR	C	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
45	16-04-2023	24	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
46	17-04-2023	6	MAHA LAXMI STONE CRUSHER	23AGZPY9179R1ZL	C	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
47	19-04-2023	29	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
48	21-04-2023	30	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
49	24-04-2023	35	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
50	24-04-2023	36	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
51	25-04-2023	38	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
52	25-04-2023	39	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
53	25-04-2023	40	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
54	25-04-2023	7	DIVYA STONE CRUSHER	23AXMPD1094J2ZH	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
55	26-04-2023	43	PAWAN STONE CRUSHER	23BNWPP4775P1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice


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56	30-04-2023	14	SHRI GOVIND STONE CRUSHER	23AHFPY3548M1ZS	C	Satna Division	Invoice Date in original invoice and as per BOWEB Portal(GSTR 2A) is 14/05-05-23 where as per given list --14/30-04-23 .There is a Mismatch in Invoice Date.
57	02-05-2023	14	MAHA LAXMI STONE CRUSHER	23AGZPY9179R1ZL	C	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
58	05-05-2023	347	PRADEEP STONE CRUSHER	23BIJPS8240L1ZT	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
59	06-05-2023	34	AJAY STONE CRUSHER	23AQDPT2677F1ZR	C	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
60	11-05-2023	5	SOHGAURA STONE CRUSHER	23AFIPT6034Q2ZU	C	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
61	13-05-2023	8	DIVYA STONE CRUSHER	23AXMPD1094J2ZH	S	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice
62	15-05-2023	20	MAHA LAXMI STONE CRUSHER	23AGZPY9179R1ZL	C	Satna Division	Invoice verified From BOWEB Portal(GSTR 2A) and original invoice



उपायुक्त

राज्यकर, वृत्त-6, भोपाल