

Date: 26/05/2026

To,  
The Manager  
Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400001

SCRIP CODE: 544627

**Subject: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Receipt of Show Cause Notice from Directorate General of GST Intelligence (DGGI)**

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, this is to inform you that the Company has received a Show Cause Notice (“SCN”) from the Directorate General of GST Intelligence (“DGGI”), Delhi Zonal Unit.

The details as required under SEBI Circular are as under:

Particulars	Details
Name of the Authority	Directorate General of GST Intelligence (DGGI), Delhi Zonal Unit
Nature and details of the action(s) taken, initiated or order(s) passed	Show Cause Notice issued under the provisions of the Central Goods and Services Tax Act, 2017
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	25/03/2026
Details of the violation(s)/contravention(s) committed or alleged to be committed	The Show Cause Notice alleges short payment of GST on certain supplies made by the Company during FY 2020-21 to FY 2024-25 on account of classification dispute relating to applicable HSN codes and GST rates on LED display/video wall products supplied by the Company.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The notice proposes recovery of GST aggregating to approximately Rs. 8.39 Crores (excluding applicable interest and penalty, if any). The matter is currently at adjudication stage and no final liability has been determined. The Company believes that it has adequate grounds to defend its position and is in the process of taking appropriate legal steps in the matter.

A copy of the Show Cause Notice received from DGGI is enclosed herewith for reference as Annexure A. The aforesaid disclosure is being submitted without admission of liability and the Company shall contest the matter before the appropriate authority.

Kindly take the same on record.

Thanking You,  
For **Purple Wave Infocom Limited**



**Shivani Gupta**  
Company Secretary & Compliance Office  
Encl.:

Annexure A – Copy of Show Cause Notice issued by Directorate General of GST Intelligence (DGGI)

### Purple Wave Infocom Limited

Corporate Office: First Floor, Plot No 1 & 2, Pocket A2, MNG Tower, Sector-17 Dwarka, South West Delhi, Delhi – 110078

Branch: Delhi · Karnataka · Maharashtra · Assam · Haryana

CIN: L72300DL2007PLC170537 · PAN – AAACP5019P · Email: [investors@purplewave.in](mailto:investors@purplewave.in) · Website: [www.purplewave.in](http://www.purplewave.in) · Contact: 011-46026219



5	18AAECP5 019P1ZY	21/05/2024	Assam	2 <sup>nd</sup> Floor, Poona Arcade, Dr B Baruah Road, Ulubari, Guwahati, Kamrup Metropolitan, Assam, 781008
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2. As per GST registration details, M/s PWIL are mainly engaged in supply of Monitors And Projectors, Not Incorporating Television Reception Apparatus, Reception Apparatus For Television, Whether Or Not Incorporating Radio-Broadcast Receivers Or Sound Or Video Recording Or Reproducing Apparatus etc.

**B. Information:**

3. Whereas information received indicated that M/s OSEL Devices Ltd (earlier known as M/s Innovative Infratech Solutions Pvt Ltd till January, 2024), having offices in Delhi & Greater Noida at 712, Naurang House ,21, Connaught Place, Kasturba Gandhi Marg, New Delhi, 110001 (hereinafter referred to as **OSEL Delhi**) & First Floor, Plot No-03, Signature Tower, Tower No 3, knowledge Park 3, Greater Noida, Gautam buddha Nagar, Uttar Pradesh, 201308 (hereinafter referred to as **OSEL Greater Noida**) respectively are engaged in purchase/import of parts of video display walls such as LED Module & accessories, LED Cabinet, seeding cards, video processor & parts of hearing aid and manufacture / assemble & supply LED Video display walls of different sizes & Hearing aids. OSEL, Delhi & OSEL, Greater Noida are registered under GST vide GSTIN: 07AABCI5511N1ZI & 09AABCI5511N1ZE respectively. Information indicated that OSEL Greater Noida has been classifying LED Video Display under HSN 85285900 but has been discharging GST @18% instead of 28% as applicable.

4. Whereas, it is noticed that M/s OSEL Devices Limited supplying LED Video Display Walls by misclassifying the same. Supply of LED Video Display Walls is correctly classified under HSN 8528 and attracts 28% GST. However, M/s OSEL Devices Ltd having registration in Greater Noida (09AABCI5511N1ZE) and Delhi (07AABCI5511N1ZI) was supplying LED Video Display Walls under HSN 8531, 8528 & 8529 and was discharging GST @18%.

5. Whereas on the basis of the above, investigations was initiated in respect of M/s OSEL Devices Ltd. (covering both the GSTINs of the company) for short payment of GST on account of misclassification of the goods. The said investigation culminated into the issuance of **Show Cause Notice** No. DGGI / DZU/35/2025-26 issued vide F. No. DGGI / INT/ Intl/1213/2024-Gr- A/4197 to 4205 dated 26.06.2025 (**RUD – 1**). Impugned Show Cause Notice has been **adjudicated** by the Additional Commissioner, CGST Meerut vide OIO No. 59/GST/Addl Comm/Meerut/2025-26 dated 31.12.2025 issued vide F. no. V(15) off/Adj/MRT/SCN/DGGI/OSEL/57/25 (**RUD – 2**), wherein **the demand raised in the Show Cause Notice has been confirmed.**

6. Whereas during investigation carried out in respect of M/s OSEL Devices Ltd., it has been noticed that they had supplied goods [LED Video Display / LED Video Module] to M/s PWIL, raising GST @ 18% instead of 28%, as applicable. It is further noticed that M/s PWIL had supplied the goods @18% instead of 28%. Keeping in view the same investigation in respect of M/s PWIL was initiated by the Delhi Zonal Unit, DGGI, Delhi.

**C. Investigation in respect of M/s Purple Wave Infocom Limited**

7. Whereas, it was noticed that M/s OSEL Devices Ltd, Gr. Noida have had made supplies of LED modules/ Display/parts used in making video display walls under HSN 8528 to M/s PWIL and charged GST@18% on the said supplies. They further claimed that these supplies were made to parties including M/s PWIL Ltd which are also engaged in the similar business as OSEL. However, on examination of e-way bill data from e-way bill portal, it is found that they have mentioned items name as LED Display/LED Screen/ Display and mentioned HSN 8531/8529/8528 and discharged GST @18% instead of applicable GST @28%.

8. Whereas investigation with respect to M/s PWIL was initiated under Summons mode. Summons dated 09.01.2025 (**RUD – 3**) was issued for submission of documents / details and appearance on 17.01.2025 to give evidence and tender statement. In response, M/s PWIL vide letter dated Nil (**RUD – 4**) sought 15 days' time for necessary compliances. Fresh Summons dated 03.03.2025 (**RUD – 5**) were issued for appearance on 10.03.2025. In response M/s PWIL vide letter dated Nil (**RUD – 6**) again sought extension as their Managing Director was out of town.

9. Whereas to expedite the investigation in the matter, proceedings were initiated under inspection proceedings where the Principal place of M/s PWIL having GSTIN 07AAECP5019P1Z1 was inspected under section 67(1) of the CGST Act, 2017 on 12.06.2025 and relevant records were examined. To further examine the issue, Summons were issued to M/s PWIL wherein in compliance of the same Sh. Manoj Kumar Singh, Director of M/s PWIL tendered his voluntary statement dated 12.06.2025 (**RUD – 7**), wherein he inter-alia, submitted as follows:

- i. that they are engaged in supply, commissioning and maintenance of Audio-Visual products such as video displays, speakers, camera and hearing aids*
- ii. that they mainly take comprehensive contracts for audio visual solution which includes supply of material and installation, commissioning and maintenance of the same;*
- iii. that they are also engaged in distribution/sale of various components of Audio Video such as LED module, Receiving card, power supply, media player etc;*
- iv. that they also purchase LED video Displays/Video Wall and connectors from M/s OSEL Devices Ltd under HSN 8528;*

- v. *on being shown that M/s OSEL Devices Ltd have supplied LED Video Display under HSN 8528 and charged GST @18% instead of 28%, he stated that **Video Displays were supplied under HSN 8528 and attracts GST @28%, however, in some case M/s OSEL Devices Ltd have supplied LED Video Display to M/s PWIL under HSN 8528 charging GST 18% and accordingly, in subsequent supplies, M/s PWIL charged the same GST as is charged by the supplier. He further stated that OSEL Devices Ltd should have charged GST @28% on such supplies but his company has paid as is charged by the supplier;***
- vi. *that they have received controllers from M/s OSEL Devices Ltd under HSN 852873 which is not the correct classification of it and that they receive controllers from all other suppliers under HSN 8543;*
- vii. *that M/s OSEL Devices supplies Cabinets as LED Display TVF 1.5 under HSN 8529;*
- viii. *that from M/s OSEL Devices Ltd they have only received LED Video Display under HSN 8528.*

10. Whereas, from the analysis of the outward supplies of M/s OSEL Device Ltd, Greater Noida it was observed that they had supplied considerable amount of TVF 1.5 under HSN 8528, 8529 & 8531 and discharged GST @18% against such supplies. Internet search of TVF 1.5 revealed that it is a video display wall of Leyard and Planar brand having size of 27 inch whereas Sh. Manoj Kumar Singh in his statement has claimed that the said item was aluminum cabinet. Whereas to further investigate the matter, fresh summons were issued to M/s PWIL and in compliance of the same Sh. Manoj Kumar Singh, Director of M/s PWIL appeared on 20.06.2025 and tendered his voluntary statement (**RUD – 8**) under Section 70 of the CGST Act, 2017, wherein he, *inter-alia*, submitted as follows:

- i. that he has gone through the printouts of Leyard & Planar LED Display TVF 1.5 specification and state that these specifications are of latest generation product and some specifications were different in 2021 and that he is trying to collect the specification of same during the period 2021 & 2022. He further stated that TVF 1.5 contains one Aluminium cabinet of size 27 inch & 4 modules;
- ii. on being shown the specification wherein it is mentioned that it has video input - 1\*DVI, 1\*HDMI & HDCP compliant, he stated that in any case, the size of LED display TVF 1.5 is 27 inch and below 32 inch so the same attract GST @18% and HSN classification may be different due to our understanding; that old model was not having any media player and LED Controller to run the video and thus, they considered this product as part of LED display i.e., Aluminium cabinet based module and classified under HSN 8529;
- iii. that M/s Purple Wave Infocom (P) Ltd informed that they have further supplied the LED Modules and other parts received from M/s OSEL Devices Ltd as such under the same HSN under which they have received them; that the sale of LED display modules, cabinets and other accessories are covered under HSN 8529 which attracts GST @18%. However, OSEL Greater Noida has cleared the said

goods under HSN 8528 but has charged GST@18%.

- iv that he has already submitted agreement with Maruti, Lenskart & Jubilant Foods and as per the agreement, his company supply parts, assemble & maintain on site. That they discharge GST on supply of goods and services separately.

11. Whereas, on checking from the open-source internet Leyard TVF 1.5, the below mentioned description of the same was found:

***"Leyard TVF series is a stackable, front access fine pitch LED Video Wall solution of 0.9, 1.2, 1.5 & 1.8 millimeter pixel pitches."***

Below is the photograph of TVF 1.5 obtained from the internet:

# LEYARD

EUROPE

## Leyard TVF Series

Leyard TVF 1.5

- Available in 0.9, 1.2, 1.5 and 1.8mm pixel pitches
- Stackable design with zero cabinet-to-cabinet cabling
- Lightweight 21" cabinet with slim cabinet profile under 3 inches
- Front installation and accessibility
- 16:9 aspect ratio and outstanding image quality for Full HD and 4K resolutions
- Comes with Leyard Europe EverCare™ Lifetime Limited Warranty
- Made in Europe



### Stackable Front Access LED Video Walls

Offering pixel pitches of 0.9, 1.2, 1.5 and 1.8mm, the Leyard TVF Series is a leader in the pitch LED video wall display. This series is recognized for its superior visual quality and ease of installation. The stackable, cableless design simplifies setup by eliminating cabinet-to-cabinet cabling, while front serviceability ensures quick and easy maintenance. The versatile, always-on displays are perfect for a variety of applications and deliver stunning visuals every time. Above all else, the Leyard TVF Series has been proven in numerous installations across Europe, redefining multi-functionality and installation simplicity.

### Specifications

	Leyard TVF 1.5
Part Number	TVF15
LED Type	Commercial grade 3-in-1 Black SMD
Input Power, max. (Ed-m)	Single PSU 600   Red PSJ 800
LEDs per Cabinet	82,544

From the information available on the open-source internet, it can be clearly inferred that TVF 1.5 is nothing but a LED Video Display Wall and the same is classifiable under HSN 85285900 which attract GST @28% during the relevant period.

**D. Classification of LED Display module/LED Video Wall/Video Display unit:**

12. Reference is invited to relevant HSN Codes:

Chapter heading /sub-heading /tariff item	Description of goods	GST Rates
8524	Flat panel display modules whether or not incorporating touch-sensitive screens	IGST-18% or CGST-9% + SGST-9%
8528	Monitors or projectors, not incorporating television reception apparatus, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	IGST-18% or CGST-9% + SGST-9%: Television set (including LCD or LED television) of screen size not exceeding 32 inches IGST-18% or CGST-9% + SGST-9%: Computer monitors not exceeding 32 inches, set top box for television (TV) IGST-28% or CGST-14% + SGST-14%: <b>Monitors &amp; projectors, not incorporating television reception apparatus;</b> reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than computer monitors not exceeding 32 inches, set top box for television & television set (including LED & LCD television) of screen size not exceeding 32 inches]
85284200	<b>Cathode-ray tube monitors:</b> Capable Of Directly Connecting To And Designed For Use With An Automatic Data Processing Machine Of Heading 8471	IGST-18/28% or CGST 9/14% + SGST-9/14%
85285200	<b>Other monitors:</b> Capable Of Directly Connecting To And Designed For Use With An Automatic Data Processing Machine Of Heading 8471	IGST-18/28% or CGST 9/14% + SGST-9/14%
<u>85285900</u>	<b>Other monitors:</b> <u>Monitors And Projectors, Not Incorporating Television Reception Apparatus Reception Apparatus For Television, Whether Or Not Incorporating Radio-Broadcast Receiver Or Sound Or Video Recording Or Reproducing Apparatus - Other Monitors - Other</u>	IGST-28% or CGST-14% + SGST-14%
85286200	<b>Projectors:</b> Capable Of Directly Connecting To And Designed For Use With An Automatic Data Processing Machine Of Heading 8471	IGST-28% or CGST 14% + SGST-14%

8529	Parts suitable for use solely or principally with the apparatus of Heading 8524 to 8528	IGST-18% or CGST-9% + SGST-9%
8531	Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	IGST-18% or CGST-9% + SGST-9%

*The description of goods under each HSN in the above table is as specified in the First Schedule to the Customs Tariff Act, 1975(51 of 1975) which apply to GST for defining "Tariff item", "sub-heading" "heading" and "Chapter" as per the explanation to the Notification No. 01/2017-CT(R) dt. 28.05.2017 (as amended).*

13. As evident from the table above, the tax rate for Monitors and projectors, not incorporating television reception apparatus, reception apparatus for television whether or not incorporating radio broadcast receivers of sound or video recording or reproducing apparatus was 18% for size up to 32 inches under CTH-8528. The tax rate for size above 32 inch is 28% for which specific eight digit HSN is 85285900, in the instant case, as it does not incorporate television reception apparatus or radio broadcast apparatus.

14. Whereas LED Display module consists of various LEDs (light-emitting diodes) and when LED display module is fixed with Cabinet, the same is converted into LED Display screen/LED Display wall. To run the content over display wall, Digital Signage Player (Controller) is used. LED Display module has been classified under HSN 8524 in GST Tariff. Explanatory note 7 to Chapter 85 states as under.

*'7. For the purposes of heading 8524, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 8524 does not include display modules which are equipped with components for converting video signals (eg., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.  
For the classification of flat panel display modules defined in this Note, heading 8524 shall take precedence over any other heading in the Nomenclature."*

15. Whereas Various LED display modules fixed in cabinets results in LED display screen/wall which is classifiable under HSN 8528 LED Video display is a monitor. On going through the CTH, it is observed that CTH 85284200, 85285200, 85285900 and 85286200 all pertain to the Monitors. But difference between CTH 85285900 and other three CTH 85284200, 85285200, and 85286200 is that CTH 85284200, 85285200, and 85286200 are capable of connecting for use with Automatic Data Processing Machine of Heading CTH 8471. However, the current product, i.e., LED video Display wall is connected through Controller or media player and cannot be connected with Automatic Data Processing machine hence LED Video Display is specifically classifiable under CTH 85285900 and GST rate under this CTH is specifically mentioned 28% irrespective of size of LED Video display. Further, LED video Display is also not covered under HSN 8531 which specifically covers only electrical sound or visual signaling apparatus such as bells, sirens, indicator panels, burglar or fire alarms etc. Similarly, LED video display also not appears to cover under HSN 8529 which specifically covers parts used for items under HSN 8524 to 8528. However, modules are specifically covered under HSN 8524. In light of above, LED video wall/LED displays are specifically covered under HSN 85285900.

#### E. Submissions by M/s PWIPL

16. Whereas M/s PWIPL vide emails dated 19.11.2025 (RUD - 9) provided the HSN-wise details of supplies made through their Delhi Branch (in respect of GSTIN - 07AAECP5019P1Z1). Accordingly, the details of GST short paid (difference of 28% to 18%) has been worked out and tabulated as under:

**TABLE - B**

<b>PURPLE WAVE INFOCOM LIMITED - GSTIN - 07AAECP5019P1Z1</b>							
First Floor, Plot No -01 And 02, KING Tower, Sector-17, Dwarka, New Delhi, South West Delhi, Delhi 110075							
HSN-wise Summary of Outward Supplies							
2020-21							
S. No.	ITEM DESCRIPTION	HSN	Taxable Value	Integrated Tax Amount	Central Tax Amount	State / UT Tax Amount	Total Tax Amt.
1	SAMSUNG QM32C LED TV	85285200	21,00,000	3,37,500	20,250	2,0250	3,78,000
2	LED MODULES	85290090	95,500	17,208			7,208
3	CABINET	85319000	12,73,842	3,37,292			3,37,292
	Total		40,69,442	6,92,000	20,250	2,0250	7,33,500
	GST Short Paid @10%			3,84,444	11,250	1,250	4,06,944
2021-22							
S. No.	ITEM DESCRIPTION	HSN	Taxable Value	Integrated Tax	Central Tax	State / UT Tax	Total Tax Amt.

	ON		Amount	Amount	Amount		
1	SAMUSUNG QM32C LED TV	85285200	31.01,583	6,94,203	637,80	3,780	8,21,763
2	SAMUSUNG QM32C LED TV	85285200	1,72,97,360	29,68,507	724,81	2,481	31,13,520
3	Led Cabinet	85285900	2,83,74,146	77,21,634	878,35	7,835	75,97,294
4	LED MODULES LFD	85299090	26,483	4,767			4,767
5	LED MODULES	85299090	1,650	297			297
6	LED MODULES	85299090	11,24,240	2,02,365			2,02,365
7	LED MODULES	85299090	13,86,52,544	8,15,942	1,20,70,758	1,20,70,758	2,49,57,458
8	LED MODULES	85299090	5,12,68,800	8,15,942	46,15,992	46,15,992	92,31,984
	Total		23,98,66,935	1,24,07,764	1,69,10,846	1,69,10,846	4,62,29,456
	GST Short Paid @10%			68,93,202	93,94,914	93,94,914	2,56,83,031
<b>2022-23</b>							
S. No.	ITEM DESCRIPTION	HSN	Taxable Value	Integrate d Tax Amount	Central Tax Amount	State / UT Tax Amount	Total Tax Amt.
1	Samsung Led 32 Inch TV	85285200	2,52,390	45,430	-	-	45,430
2	Samsung Led 32 Inch TV	85285200	3,86,35,484	65,84,366	2,50,894	2,50,894	70,80,074
3	Led Cabinet	85285900	13,62,675	1,81,841	31,721	31,721	2,44,282
4	Control er	85287215	1,63,500	29,430	-	-	29,430
5	Control er	85287218	22,000	-	1,980	1,980	3,060
6	led modules	85299090	2,27,410	39,801	-	-	39,801
7	led modules	85299090	17,100	2,700	89	189	3,078
8	led modules	85299090	70,75,163	12,73,329	-	-	12,73,329
9	led modules	85299090	1,81,29,000	19,56,120	9,18,000	9,18,000	37,92,120
10	Led Modules with accessories	85312000	1,75,53,774	31,69,679	-	-	31,69,679
11	Led Modules with accessories	85312000	1,29,78,673	61,47,843	7,67,159	7,67,159	76,82,161
	Total		12,60,17,178	1,94,21,259	19,69,942	19,69,942	2,33,61,144
	GST Short Paid @10%			1,07,89,589	10,94,412	10,94,412	1,29,78,413

2023-24							
S. No.	ITEM DESCRIPTION	HSN	Taxable Value	Integrated Tax Amount	Central Tax Amount	State / UT Tax Amount	Total Tax Amt.
1	SAMUSUNG QM32C LED TV	85285200	13,23,209	2,35,104	-	-	2,35,104
2	SAMUSUNG QM32C LED TV	85285200	5,34,51,460	91,84,913	2,18,175	21,81,75	96,2,1,263
3	Led Cabinet	85285200	6,90,109	-	-	-	-
4	Led Cabinet	85285200	7,04,776	1,25,860	-	-	1,25,860
5	Led Cabinet	85285200	36,00,259	6,44,717	1,65,65	1,66,5	6,44,717
6	Controller	852872	13,730	2,471	-	-	2,471
7	Controller	85287215	16,000	2,880	-	-	2,880
8	Controller	85287218	10,24,964	1,56,711	12,892	1,2,892	1,84,494
9	Controller	85287219	70,000	12,500	-	-	12,500
10	Led Modules with accessories	85312010	2,56,21,978	45,1,107	1,40,424	1,40,424	47,0,1,956
11	Led Modules with accessories	85312000	1,30,40,109	24,62,271	14,174	1,4,474	24,0,1,220
12	Led Modules with accessories	85312000	20,37,82	-	-	-	-
13	Led Modules with accessories	85312000	6,24,02,730	1,00,75,771	5,78,360	5,78,360	1,12,3,2,491
14	Led Modules with accessories	85312000	24,49,760	-	-	-	-
15	Led Modules Flexible	85318000	6,24,000	1,12,320	-	-	1,12,320
	<b>Total</b>		<b>16,97,70,995</b>	<b>2,75,32,815</b>	<b>9,65,990</b>	<b>9,65,990</b>	<b>2,94,64,795</b>
	<b>GST Short Paid @10%</b>			<b>1,52,96,008</b>	<b>5,36,661</b>	<b>5,36,661</b>	<b>1,63,693</b>
2024-25							
S. No.	ITEM DESCRIPTION	HSN	Taxable Value	Integrated Tax Amount	Central Tax Amount	State / UT Tax Amount	Total Tax Amt.
1	SAMUSUNG QM32C LED TV	85285200	12,50,400	2,15,904	5,400	5,400	2,22,704
2	SAMUSUNG QM32C LED TV	85285200	4,00,96,220	52,15,580	10,00,815	10,00,815	72,1,7,320

3	LED DISPLAY NO GS04	85285900	4,50 .559	81,101	-	-	1,101	8
4	LED STANDEE 32 INCH	85287216	.58 .500	10,530	-	-	0,530	1
5	LED STANDEE 32 INCH	85287218	3,11 .500	56,070	-	-	6,070	5
6	Controller	852873	57,15 .970	1. 77,120	4,25,8 77	4,2 5,877	10,2 8,875	
7	Controller	852873	80,50 .890	4,500	7,23,7 70	7,2 3,770	14,5 2,040	
8	Controller	85287310	1,37,57 .492	2. 11,554	11,33,2 97	11,3 3,297	24,7 8,148	
9	Controller	85287390	3,12 .500	61,650	-	-	1,050	6
10	Controller	85287390	59,54 .515	2. 09,430	4,32,0 91	4,3 2,091	10,7 3,613	
11	led modules	85291019	26,14 .500	-	2,35,3 05	2,3 5,305	4,7 0,610	
12	led modules	852900	3,32,53 .924	19. 57,500	20,14,1 03	20,1 4,103	59,8 5,706	
13	led modules	852990	6,35,03 .373	75. 82,755	19,20,9 26	19,2 3,926	1,14,3 0,607	
14	led modules	85299090	16,09 .200	-	1,43,5 14	1,4 3,514	2,8 9,656	
15	led modules	85299090	1,27,91 .211	19. 32,063	1,85,1 67	1,8 5,167	23,0 2,418	
16	cabinet	85311020	.55 .000	11,700	-	-	1,700	1
17	cabinet	85312000	1,55,86 .130	14. 19,660	6,92,9 22	0,9 2,922	28,0 5,503	
18	cabinet	85312000	2,69,05 .036	18. 52,303	14,95,3 02	14,9 5,302	48,4 2,507	
19	cabinet	85318000	3,95 .672	1. 71,221	-	-	1,221	7
20	cabinet	85319000	8,92 .372	1. 60,627	-	-	0,627	1,6
	<b>Total</b>		23,36,50 .032	2,12, 34,025	1,04,11,4 90	1,04,1 1,490	4,20,5 7,006	
	<b>GST Short Paid @10%</b>			1,17, 96,680	57,84,1 61	57,8 4,161	2,33,6 5,003	
2020-21 to 2024-25	<b>Grand Total (GST Short paid @10% [26%-18%])</b>			4,51, 59,924	1,68,21,3 99	1,63,2 1,399	7,88,0 2,722	

Note . above details has been worked out on the basis of HSN-wise details supplied by M/s PWIL

17 Whereas fresh summons dated 19.01.2026 (RUD – 10) were issued to M/s PWIL and in compliance of the same Sh. Manoj Kumar Singh, Director of M/s PWIL appeared on 23.01.2026 and tendered his voluntary statement (RUD – 11) under Section 70 of the CGST Act, 2017, wherein he. *inter-alia*, submitted as follows:



	Samsung QM02R 32" Display	85285200	18	2,76,000	49,680	-	-	49,680
	<b>TOTAL</b>			<b>2,76,000</b>	<b>49,680</b>	<b>-</b>	<b>-</b>	<b>49,680</b>
	<b>GST Short paid @10%</b>				<b>27,600</b>	<b>-</b>	<b>-</b>	<b>27,600</b>
<b>2022-23</b>								
	Invalid Data Found	HSN	Rate	Taxable Value	Integrated Tax Amount	Central Tax Amount	State / UT Tax Amount	Total Tax Amt.
	Samsung QH55R 55" Display	85285200	18	3,94,200	-	30,476	35,478	70,956
	Samsung 13" Display QB 3R	85285900	18	4,12,500	-	37,125	37,125	74,250
	Supply P4 Pixel Led Display	85285900	18	4,50,000	-	40,500	40,500	81,000
	Purplewave 32" Display	852872	18	18,000	3,240	-	-	3,240
	PANASONIC 32" LI-32AN3ND	85287215	18	19,500	-	1,755	1,755	3,510
	<b>TOTAL</b>			<b>12,94,200</b>	<b>3,240</b>	<b>1,14,858</b>	<b>1,14,858</b>	<b>2,32,956</b>
	<b>GST Short paid @10%</b>				<b>1,800</b>	<b>63,810</b>	<b>63,810</b>	<b>1,29,420</b>
<b>2023-24</b>								
	Item Name	HSN	Rate	Taxable Value	Integrated Tax Amount	Central Tax Amount	State / UT Tax Amount	Total Tax Amt.
	Samsung QM02R 32" Display	85285200	18	8,59,400	1,12,716	20,988	20,988	1,54,692
	Samsung QM32R 32" Display	85285200	18	7,57,000	-	68,130	68,130	1,36,260
	Samsung 13" Display QB13R	85285900	18	8,66,500	52,830	51,750	51,750	1,50,330
	Receiving Card R712	852990	18	10,06,825	1,97,429	-	-	1,97,429
	P4 LFD Display (640X460)	852990	18	63,11,945	11,36,150	-	-	11,36,150
	Receiving Card	85299090	18	22,500	3,600	25	25	4,050
	PURPLEWAVE P3	85299090	18	5,70,000	-	51,300	51,300	1,02,600
	Supply P4 Pixel Led Display	85299092	18	16,50,000	40,500	1,28,250	1,28,250	2,97,000
	<b>TOTAL</b>			<b>1,21,36,170</b>	<b>15,43,225</b>	<b>3,20,643</b>	<b>3,20,643</b>	<b>21,84,511</b>
	<b>GST Short paid @10%</b>				<b>8,57,347</b>	<b>1,78,135</b>	<b>1,78,135</b>	<b>12,13,617</b>
<b>2024-25</b>								
	Item Details	HSN	Rate	Taxable Value	Integrated Tax Amount	Central Tax Amount	State / UT Tax Amount	Total Tax Amt.
	SAMSUNG 32" DISPLAY	85285200	18	64,000	-	5,760	5,760	11,520
	Logitech tap shedular	85285200	18	11,01,081	-	99,097	99,097	1,98,194
	VIDEO CONTROLLER VX	852873	18	25,10,200	4,28,436	1,700	11,700	4,50,836



19. Whereas vide email dated 10.02.2026 (RUD – 13) M/s PWIL informed that they had opened the Assam GSTIN - 18AACCP5019P1ZY in April 2024 and there have been no sales recorded for the 2024-25 Financial year

**F. Legal provisions regarding reporting HSN in GST invoices**

**20. What are HSN or SAC?**

*HSN or HS (Harmonized Commodity Description and Coding System) is a standardized system of nomenclature of different goods developed by World Customs Organization, which is accepted globally. HSN uses 6 digits uniform codes to classify different goods. India uses eight-digit codes for more specific and precise classification*

*HSN Code: HSN (Harmonised System of Nomenclature) is used for classifying the Goods under GST.*

*SAC Code: SAC (Services Accounting Code) is used for classifying the Services under GST.*

**HSN/SAC Reporting requirement before 31st March 2021:**

Indication of HSN or SAC Code details in GST Returns (GSTR-1) and Invoices till 31st March 2021 are as follows

*CBIIC has notified the minimum number of HSN/SAC code that the taxpayer needs to indicate in GST returns and Invoices through Notification No 12/2017 dated 28/06/2017.*

*The taxpayer needs to report the HSN/SAC code for each product or service they sell, depending on the turnover in the preceding financial year (eg. for FY 2020-21, FY 2019-20 turnover to be considered.)*

S. No	Annual Turnover in the preceding Financial Year	Number of digits of HSN/SAC Code
1	Upto Rs 1.5 Crore	Nil
2	More than Rs 1.5 Core and Less than Rs 5 Crore	2
3	More than Rs 5 Crores	4

**HSN/SAC Reporting requirement after 01st April 2021:**

*CBIIC has amended the notification 12/2017 vide notification no 78/2020 to mandate disclosure of HSN/SAC codes in GST Returns (GSTR-1) and Tax Invoices from 01st April 2021 are as follows:*

S. No	Annual Turnover in the preceding Financial Year	Number of digits of HSN/SAC Code
1	Upto Rs 5 Crore (For B2B Tax Invoices)	4 digits (Mandatory)
2	Upto Rs 5 Crore (For B2CS Tax Invoices)	4 digits (Optional)
3	More than Rs 5 Crores	6 digits (Mandatory for B2B and B2CS)

20.1 Whereas, from the above, it is absolutely clear that w.e.f 01.04.2021, every taxpayer having turnover over and above 5 Crore must mention 6-digit HSN code in their outward supply invoices. However, M/s PWIL did not mention the 6-digit HSN deliberately on all invoices with a clear intent to suppress the facts from the department and to evade payment of due GST against the supplies of LED Video Display/LED Video Wall. Had M/s PWIL reported the corrected HSN in their outward supply invoices, the department would have come to know about the short payment of GST. This appears to be a well thought out and deliberate attempt on the part of M/s PWIL to evade payment of due GST.

20.2 Whereas M/s PWIL had cleared LED Display @18% GST under HSN 8531/8528/8529 to minimize their GST liability instead of HSN 85285900 which attracts GST @28%.

**G. Quantification of Short payment of GST**

21 On the basis of the investigation carried out as detailed in preceding Para [refer Para 12 to 14 alongwith Table No. B to E above], the GSTIN-wise detail of GST short-paid, during the period 2020-21 to 2024-25, is tabulated below:

**TABLE - F**

PURPLE WAVE INFOCOM LIMITED GSTIN - 07AAECP5019P1Z1					
Year-wise	GST Short Paid	Integrated Tax Amount	Central Tax Amount	State / UT Tax Amount	Total Tax Amt.
2020-21	GST Short Paid @10%	3,84,444	11,250	11,250	4,06,944
2021-22	GST Short Paid @10%	60,03,202	93,94,914	93,94,914	2,55,83,031
2022-23	GST Short Paid @10%	1,07,89,569	10,94,412	10,94,412	1,29,78,413
2023-24	GST Short Paid @10%	1,52,96,008	5,35,667	5,35,667	1,63,69,333
2024-25	GST Short Paid @10%	1,17,96,680	57,84,161	57,84,161	2,33,65,003
	<b>Grand Total (GST Short paid @10% [28%-18%])</b>	<b>4,51,59,924</b>	<b>1,68,21,399</b>	<b>1,68,21,399</b>	<b>7,88,02,722</b>

GSTIN - 29AAECP5019P1ZV

Year-wise	GST Short Paid	Integrated Tax Amount	Central Tax Amount	State / UT Tax Amount	Total Tax Amt.
2020-21	GST Short Paid @10%	1,79,385	675	675	1,81,135
2021-22	GST Short Paid @10%	27,600	-	-	27,600
2022-23	GST Short Paid @10%	1,200	63,510	63,510	1,29,420
2023-24	GST Short Paid @10%	8,57,347	1,78,135	1,78,135	12,13,617
2024-25	GST Short Paid @10%	2,38,020	2,02,049	2,02,049	6,42,118
	<b>Grand Total (GST Short paid @10%) [28%-18%]</b>	<b>13,04,152</b>	<b>4,44,869</b>	<b>4,44,869</b>	<b>21,93,890</b>

**GSTIN - 06AAECP5019P123**

Year-wise	GST Short Paid	Integrated Tax Amount	Central Tax Amount	State / UT Tax Amount	Total Tax Amt.
2024-25	<b>GST short-paid @10% [28%-18%]</b>	<b>7,34,126</b>	<b>6,92,755</b>	<b>6,92,755</b>	<b>21,19,636</b>

**GSTIN - 27AAECP5019P122**

Year-wise	GST Short Paid	Integrated Tax Amount	Central Tax Amount	State / UT Tax Amount	Total Tax Amt.
2024-25	<b>GST short-paid @10% [28%-18%]</b>	<b>7,50,103</b>	<b>-</b>	<b>-</b>	<b>7,50,103</b>

**H. Extended period of limitation**

22. From the foregoing paras, it appears that M/s PWIL (including all four GSTIN at Delhi, Haryana, Maharashtra and Karnataka) failed to timely deposit correct Goods & Service Tax with intent to evade the payment of Goods & Service Tax. They wilfully suppressed and mis-stated the afore-stated facts from the knowledge of the department with intent to evade payment of Goods & Service Tax, even though they were in full knowledge of the facts. By this action of M/s PWIL of mis-declaration of HSN and not disclosing the actual tax due in their statutory GST returns for the period from FY 2020-21 to 2024-25 necessary for their assessment for the aforesaid periods, the taxable supplies of the goods had escaped correct assessment. They have wilfully and deliberately suppressed and mis-stated the nature of taxable supplies of goods made by them, with intent to evade payment of Goods & Service Tax by way of non-disclosure of the same in the value of taxable supplies made to their buyers.

23. Had the officers of DGGI not initiated an inquiry against them, the said non-payment of Goods & Service Tax by way of suppression of due GST and its mis-statement, would not have been unearthed. In the instant case, they failed to discharge their duties and responsibilities as required by them under the provisions of CGST Act, 2017 read with the corresponding provisions of IGST Act, 2017 & relevant UT/State GST Acts, 2017 and Rules made there under. Therefore, it appears that they had wilfully not declared the correct GST payable for assessment by the proper officer and to evade the applicable Goods & Service Tax. It also appears that they did so with intent to evade payment of Goods & Service Tax. Since, M/s PWIL have wilfully suppressed and mis-stated the facts and contravened the various provisions of CGST Act, 2017 read with the corresponding provisions of SGST Act, 2017 and Rules made there under, as stated above with an intent to evade payment of Goods & Service Tax.

24. The above facts indicate towards the act of wilful mis-statement and suppression of material facts from the department as a result of which the department was in complete darkness about the aforesaid non-payment of Goods & Service Tax by M/s PWIL. From the above, wilful mis-statement and suppression of facts by M/s PWIL with intent to evade payment of Goods & Service Tax in contravention of the above quoted provisions of the CGST Act 2017 read with CGST Rules, is apparently established. Further, it was the responsibility of M/s PWIL to determine and assess correct Goods & Service Tax (GST) liability at appropriate rate under the provisions of CGST Act, 2017 read with the corresponding provisions of IGST Act, 2017 & relevant UT/State GST Acts, 2017. However, it appears from foregoing paras that M/s PWIL failed to discharge their statutory obligation in the instant case in as much as they have failed to report correct GST in their outward supply invoices as well as in the periodic statutory GST returns with intent to evade Tax. Accordingly, the extended period of limitation, as stipulated under Section 74/74A of the CGST Act, 2017 appears to be invocable for recovery of short paid and not paid Goods & Service Tax (GST)

25. From the aforesaid facts, it is evident that M/s PWIL did not file their GST returns properly by not paying their due GST liabilities for the period FY 2020-21 to 2024-25. Under the regime of self-assessment, it is the duty of the taxpayer to correctly and judiciously self-assess the tax liability without camouflaging any facts. The government has thereby vested faith, trust and responsibility on the taxpayer to assess and discharge due tax liability without even a shade of evasion or suppression. The investigation by DGGI Officers have, however, revealed omissions and commission on the part of the taxpayer culminating in huge evasions of Goods and Services Tax and mala-fide intent on part of M/s PWIL to wilfully suppress the facts of their provision of service and short payment of their GST liabilities

26. And whereas, thus, it appears that M/s PWIL with intention to evade payment of their GST liabilities had not filed proper GST returns. Therefore, in this case, all essential ingredients exist to invoke the extended period in terms of Section 74(1) of the CGST Act, 2017 read with corresponding provisions of IGST Act, 2017 & relevant UT/State GST Acts, 2017 to demand the GST short paid by them. The M/s PWIL appeared to have wilfully mis-stated the material facts from the department with sole intent to evade GST thereby appear to have rendered themselves liable for penalty under Section 74(1) of the CGST Act, 2017 and also the provisions of Section 74/74A of the CGST Act, 2017 read with corresponding provisions of IGST Act, 2017 & relevant UT/State GST Acts, 2017 are invocable to demand the GST evaded by them

#### **I. Contravention / violation of statutory provisions:**

27. From the facts and evidences discussed in forgoing paras, it appears that M/s PWIL (including all four GSTINs at Delhi, Haryana, Maharashtra and Karnataka) have contravened various provisions of the CGST Act, 2017 and the State GST Act, 2017 along with IGST Act, 2017 and deliberately suppressed the facts with intent to evade payment of Goods and Services Tax in as much as:

28. M/s PWIL (including all four GSTIN at Delhi, Haryana, Maharashtra and Karnataka) failed to issue correct invoices to its buyers (by not charging the correct rate of GST as discussed in preceding paras) thereby contravening the provisions of Section 31 of CGST Act, 2017 read with Rule 46 (b) of CGST Rules, 2017 read with the similar provisions of IGST Act, 2017 and SGST/UT GST Acts, 2017.

29. M/s PWIL (including all four GSTIN at Delhi, Haryana, Maharashtra and Karnataka) failed to furnish the correct details of outward supplies in the statutory periodical returns furnished on common portal by contravening the provisions of Section 37 of the CGST Act, 2017 read with Rule 59 and 61 of the CGST Rules, 2017 read with the similar provisions of IGST Act, 2017 and SGST/UT GST Acts, 2017.

30. M/s PWIL (including all four GSTIN at Delhi, Haryana, Maharashtra and Karnataka) failed to self-assess the correct Goods and Services Tax liability payable on the gross value of supplies by contravening the provisions of Section 59 of the CGST Act, 2017 read with the similar provisions of IGST Act, 2017 and SGST/UT GST Acts, 2017

#### **J. LEGAL PROVISIONS**

31. The relevant provisions of the CGST Act, 2017 relevant to the case are as below:-

##### **Section 7 of the CSGT Act, 2017:**

*(1) For the purposes of this Act, the expression "supply" includes—*

*(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;(b) to (d) ... (2) to (3) ...*

**Section 9 of CGST Act, 2017:**

The provisions of **section 9 of the CGST Act, 2017** relate to levy, collection and payment of CGST which are reproduced as under: -

(1) Subject to the provisions of sub-section (2), there shall be levied a tax called the central goods and services tax on all intra-State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and **at such rates, not exceeding twenty percent., as may be notified by the Government** on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.

(2) to (5).....

**Section 12 of the CGST Act, 2017:**

"(1) The liability to pay tax on goods shall arise at the time of supply, as determined in accordance with the provisions of this section.

(2) The time of supply of goods shall be the earlier of the following dates, namely: —

(a) the date of issue of invoice by the supplier or the last date on which he is required, under sub-section (1) of section 31, to issue the invoice with respect to the supply; or

(b) ...

**Section 31 of the CGST Act, 2017:**

Tax invoice.-

(1) A registered person supplying taxable goods shall, before or at the time of,-

(a) removal of goods for supply to the recipient, where the supply involves movement of goods; or

(b) delivery of goods or making available thereof to the recipient, in any other case, issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed:

**Section 37 of the CGST Act, 2017:**

(1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically subject to such conditions and restrictions and in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall, subject to such conditions and restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies: .....

**Section 50 of the CGST Act, 2017:**

Interest on delayed payment of tax.-

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period

prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council:

Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74<sup>3</sup>[for section 74A] in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

### **Section 59 of the CGST Act, 2017:**

"Every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period as specified under section 39."

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### **Section 74 of the CGST Act, 2017:**

**Section 74** of the CGST Act provides for **determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts.**

**i. The relevant part of the section is reproduced below –**

**Section 74(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 by 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 equivalent to the tax specified in the that notice.

**ii. Sub-section 8 of Section 74** of the CGST Act,2017 also provides for deemed conclusion of a proceeding before issue of an order. It reads as under-

(8) Where any person chargeable with tax under sub-section (1) pays the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five per cent. Of such tax within thirty days of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

**iii. Sub-section 11 of Section 74** of the CGST Act,2017 also provides for deemed conclusion of a proceeding after issue of an order. It reads as under-

(11) Where any person served with an order issued under sub-section (9) pays the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty per cent. Of such tax within thirty days of communication of the order, all proceedings in respect of the said notice shall be deemed to be concluded.

**Explanation 1.-** For the purposes of section 73 and this section-

the expression "all proceedings in respect of the said notice" shall not include proceedings under section 132;

(ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under section 73 or section 74, the proceedings against all the persons liable to pay penalty under sections 122, 125, 129 and 130 are deemed to be concluded.

### **Section 74A of the CGST Act, 2017:**

#### **Section 74A - Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason (pertaining to financial year 2024-25 onward)**

- (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, 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:
- (2) The proper officer shall issue the notice under sub-section (1) within forty-two months from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within forty-two months from the date of erroneous refund.
- (3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.
- (4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.
- (5) The penalty in case where any tax which has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilized-
  - (i) for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, shall be equivalent to ten per cent of tax due from such person or ten thousand rupees, whichever is higher;
  - (ii) for the reason of fraud or any wilful-misstatement or suppression of facts to evade tax shall be equivalent to the tax due from such person.....

### **Section 20 of the IGST Act, 2017:**

Subject to the provisions of this Act and the rules made thereunder, the provisions of Central Goods and Services Tax Act relating to,—

- (i) scope of supply;

- (ii) composite supply and mixed supply;
- (iii) time and value of supply;
- (iv) input tax credit;
- (v) registration;
- (vi) tax invoice, credit and debit notes;
- (vii) accounts and records;
- (viii) returns, other than late fee;
- (ix) payment of tax;
- (x) tax deduction at source;
- (xi) collection of tax at source;
- (xii) assessment;
- (xiii) refunds;
- (xiv) audit;
- (xv) inspection, search, seizure and arrest;
- (xvi) demands and recovery;
- (xvii) liability to pay in certain cases;
- (xviii) advance ruling;
- (xix) appeals and revision;
- (xx) presumption as to documents;
- (xxi) offences and penalties;
- (xxii) job work;
- (xxiii) electronic commerce;
- (xxiv) transitional provisions; and
- (xxv) miscellaneous provisions including the provisions relating to the imposition of interest and penalty,

shall, *mutatis mutandis*, apply, so far as may be, in relation to integrated tax as they apply in relation to central tax as if they are enacted under this Act:

*Provided that in the case of tax deducted at source, the deductor shall deduct tax at the rate of two per cent. from the payment made or credited to the supplier:*

*Provided further that in the case of tax collected at source, the operator shall collect tax at such rate not exceeding two per cent, as may be notified on the recommendations of the Council, of the net value of taxable supplies:*

*Provided also that for the purposes of this Act, the value of a supply shall include any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier:*

*Provided also that in cases where the penalty is leviable under the Central Goods and Services Tax Act and the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, the penalty leviable under this Act shall be the sum total of the said penalties.*

29.1 Further, vide **Circular No. 239/33/2024-GST dt 04/12/2024**, for the Show Cause Notices issued by the officers of DGGI, the following officers have been empowered to adjudicate the SCNs having all India implication:

Vide Notification No. 02/2022-Central Tax dated 11<sup>th</sup> March, 2022, Para 3A was inserted in Notification No. 02/2017-Central Tax dated 19th June, 2017, to empower Additional Commissioners of Central Tax/ Joint Commissioners of Central Tax of some of

the specified Central Tax Commissionerates, with All India Jurisdiction for the purpose of adjudication of the show cause notices issued by the officers of the Directorate General of Goods and Services Tax Intelligence (hereinafter referred as DGGI). Further, vide Notification No. 27/2024- Central Tax dated 25th November, 2024, Table V has been substituted in the Notification No. 02/2017- Central Tax dated 19<sup>th</sup> June, 2017, to empower more number of Additional Commissioners of Central Tax/ Joint Commissioners of Central Tax of specified Central Tax Commissionerates, with All India Jurisdiction for the purpose of adjudication of the show cause notices issued by the officers of DGGI. Notification No 27/2024- Central Tax dated 25<sup>th</sup> November, 2024 has come into effect from 1st December, 2024.

29.2 Consequently, para 7.1 of the Circular No. 31/05/2018-GST dated 9<sup>th</sup> February, 2018 (as amended by Circular No. 169/01/2022-GST dated 12<sup>th</sup> March, 2022) is substituted as below:

- "7.1 In respect of show cause notices issued by officers of DGGI, there may be cases where,
- (i) a show cause notice is issued to multiple noticees, either having the same or different PANs; or
  - (ii) multiple show cause notices are issued on the same issue to multiple noticees having the same PAN,

*And the principal place of business of such noticees fall under the jurisdiction of multiple Central Tax Commissionerates. For the purpose of adjudication of such show cause notices, Additional/Joint Commissioners of Central Tax of specified Commissionerates have been empowered with All India jurisdiction through amendment in the Notification No. 02/2027 dated 19<sup>th</sup> June, 2017 vide Notification No. 02/2022-Central Tax dated 11<sup>th</sup> March, 2022, as further amended vide Notification No. 27/2024-Central Tax dated 25<sup>th</sup> November, 2024. Such show cause notices may be adjudicated, irrespective of the amount involved in the show cause notice(s), by one of the Additional/Joint Commissioners of Central Tax empowered with All India jurisdiction vide the above-mentioned notifications. Principal Commissioners/ Commissioners of the Central Tax Commissionerates specified in the said notification will allocate charge of Adjudication (DGGI cases) to one or more Additional Commissioners/ Joint Commissioners posted in their Commissionerates. Where the location of principal place of business of the noticee, having the highest amount of demand of tax in the said show cause notice(s), falls under the jurisdiction of a Central Tax Zone/Commissionerate mentioned in column 2 of the table below, the show cause notice(s) may be adjudicated by one of the Additional Commissioners/ Joint Commissioners of Central Tax, holding the charge of Adjudication (DGGI cases), of the Central Tax Commissionerate mentioned in column 3 of the said table corresponding to the said Central Tax Zone /Commissionerate. Such show cause notice(s) may, accordingly, be made answerable by the officers of DGGI to the concerned Additional/ Joint Commissioners of Central Tax.*

<b>Sl. No.</b>	<b>Central Tax Zone/ Commissionerates in whose jurisdiction the location of the principal place of business of the noticee having highest amount of demand of tax involved falls</b>	<b>Central Tax Commissionerate whose Additional Commissioner or Joint Commissioner shall adjudicate Show Cause Notices issued by officers of Directorate General of</b>
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(1)	(2)	GST Intelligence (3)
1.	Ahmedabad Zone	Ahmedabad South
2.	Vadodra Zone	Surat
3.	Bhopal Zone	Bhopal
4.	Nagpur Zone	Nagpur-II
5.	Chandigarh Zone	Chandigarh
6.	Panchkula Zone	Faridabad
7.	Chennai Zone	Chennai South
9.	Bengaluru Zone	Bengaluru East
9.	Thiruvananthapuram Zone	Thiruvananthapuram
10.	Delhi North and Delhi East Commissionerates of Delhi Zone	Delhi North
11.	Delhi West and Delhi South Commissionerates of Delhi Zone	Delhi West
12.	Jaipur Zone	Jaipur
13.	Guwahati Zone	Guwahati
14.	Hyderabad Zone	Rangareddy
15.	Visakhapatnam (Amaravathi) Zone	Visakhapatnam
16.	Bhubaneswar Zone	Bhubaneswar
17.	Kolkata Zone	Kolkata North
18.	Ranchi Zone	Ranchi
19.	Lucknow Zone	Lucknow
20.	Meerut Zone	Meerut
21.	Mumbai West, Thane, Thane Rural, Raigarh, Belapur, Navi Mumbai and Ahwardi Commissionerates of Mumbai Zone	Thane
22.	Mumbai South, Mumbai East, Mumbai Central and Palghar Commissionerates of Mumbai Zone	Palghar
23.	Pune Zone	Pune-II

In this case the highest demand pertains to the GSTIN - 07AAECP5019P1Z1 falling under the jurisdiction of CGST Delhi South Commissionerate. Accordingly, in view of the above referred Circular, the impugned demand notice is made answerable to the Additional Commissioner / Joint Commissioner of Central Tax & CGST Delhi West Commissionerate.

#### K. Demand:

32. Now, therefore M/s Purple Wave Intocom Limited (07AAECP5019P1Z1) having their registered premises at First Floor, Plot No 01 and 02, MNG Tower, Sector - 17, Dwarka, New Delhi - 110075 are hereby called upon to show cause to the Additional Commissioner / Joint Commissioner of Central Tax & CGST Delhi West Commissionerate, GST Bhawan, Nangal Raya, Janakpuri, New Delhi - 110046, within 30 days of the receipt of this Show Cause Notice as to why: -

- i. GST short paid/not paid amounting to Rs. 7,88,02,722/- (Rs. Seven Crores Eighty Eight Lakhs Two Thousand Seven Hundred Twenty Two only) [GST wise and

*Year-wise details provided in Table F at Para 21 above]* should not be demanded and recovered from them under proviso to Section 74 (1) / 74(A) of the CGST Act, 2017 read with relevant State/UT GST Act, 2017 and section 20 of IGST Act, 2017.

- ii. Interest at the applicable rate on the amount mentioned at (i) above should not be demanded and recovered under Section 50(1) of the CGST Act, 2017 read with relevant State/UT GST Act, 2017 and section 20 of IGST Act, 2017.
- iii. Penalty should not be imposed upon them under Section 74 (1) / 74(A) of the CGST Act, 2017 read with relevant State/UT GST Act, 2017 and section 20 of IGST Act, 2017.

33. Now, therefore M/s Purple Wave Infocom Limited (06AAECP5019P1Z3) having their registered premises at PLOT NO-128, IMT MANESAR, Sector 4, Manesar, Gurugram, Haryana, 122050, are hereby called upon to show cause to the Additional Commissioner / Joint Commissioner of Central Tax & CGST Delhi West Commissionerate, GST Bhawan, Nangal Raya, Janakpuri, New Delhi – 110046, within 30 days of the receipt of this Show Cause Notice as to why: -

- i. GST short paid/not paid amounting to Rs. 21,19,636/- (**Rs. Twenty One Lakhs Nineteen Thousand Six Hundred Thirty Six**) [*GST-wise and Year-wise details provided in Table F at Para 21 above*] should not be demanded and recovered from them under proviso to Section 74 (1) / 74(A) of the CGST Act, 2017 read with relevant State/UT GST Act, 2017 and section 20 of IGST Act, 2017.
- ii. Interest at the applicable rate on the amount mentioned at (i) above should not be demanded and recovered under Section 50(1) of the CGST Act, 2017 read with relevant State/UT GST Act, 2017 and section 20 of IGST Act, 2017
- iii. .Penalty should not be imposed upon them under Section 74 (1) / 74(A) of the CGST Act, 2017 read with relevant State/UT GST Act, 2017 and section 20 of IGST Act, 2017.

34. Now, therefore M/s Purple Wave Infocom Limited (27AAECP5019P1ZZ) having their registered premises at BUILDING NO. K-1, GALA NO.1 AND 2, JAY SHREE RAM COMPLEX, NEAR MONGINIS, DAPODA VILLAGE, MANKOLI NAKA, BHIWANDI, Thane, Maharashtra, 421302, are hereby called upon to show cause to the Additional Commissioner / Joint Commissioner of Central Tax & CGST Delhi West Commissionerate, GST Bhawan, Nangal Raya, Janakpuri, New Delhi – 110046, within 30 days of the receipt of this Show Cause Notice as to why: -

- i. GST short paid/not paid amounting to Rs. 7,50,103/- (**Rs. Seven Lakhs Fifty Thousand One Hundred Three only**) [*GST-wise and Year-wise details provided in*

*Table F at Para 21 above*] should not be demanded and recovered from them under proviso to Section 74 (1) / 74(A) of the CGST Act, 2017 read with relevant State/UT GST Act, 2017 and section 20 of IGST Act, 2017.

- ii. Interest at the applicable rate on the amount mentioned at (i) above should not be demanded and recovered under Section 50(1) of the CGST Act, 2017 read with relevant State/UT GST Act, 2017 and section 20 of IGST Act, 2017;
- iii. .Penalty should not be imposed upon them under Section 74 (1) / 74(A) of the CGST Act, 2017 read with relevant State/UT GST Act, 2017 and section 20 of IGST Act, 2017.

35. Now, therefore M/s Purple Wave Infocom Limited (29AAECP5019P1ZV) having their registered premises at 47/1, 1ST CROSS STREET, CAMBRIDGE LAYOUT, BANGALORE, Bengaluru Urban, Karnataka, 560008, are hereby called upon to show cause to the Additional Commissioner / Joint Commissioner of Central Tax & CGST Delhi West Commissionerate, GST Bhawan, Nangal Raya, Janakpuri, New Delhi – 110046, within 30 days of the receipt of this Show Cause Notice as to why: -

- i. GST short paid/not paid amounting to Rs. 21,93,890/- (**Rs. Twenty One Lakhs Ninety Three Thousand Eight Hundred Ninety only**) [*GST-wise and Year-wise details provided in Table F at Para 21 above*] should not be demanded and recovered from them under proviso to Section 74 (1) / 74(A) of the CGST Act, 2017 read with relevant State/UT GST Act, 2017 and section 20 of IGST Act, 2017.
- ii. Interest at the applicable rate on the amount mentioned at (i) above should not be demanded and recovered under Section 50(1) of the CGST Act, 2017 read with relevant State/UT GST Act, 2017 and section 20 of IGST Act, 2017
- iii. Penalty should not be imposed upon them under Section 74 (1) / 74(A) of the CGST Act, 2017 read with relevant State/UT GST Act, 2017 and section 20 of IGST Act, 2017.ASDK

36. M/s PWIL (including all four GSTINs at Delhi, Haryana, Maharashtra and Karnataka) are further directed to produce, at the time of showing cause, all the evidence upon which they intend to rely in support of their defence

37. M/s PWIL (including all four GSTINs at Delhi, Haryana, Maharashtra and Karnataka) should indicate, in their written reply, as to whether they desire to be heard in person before the case is adjudicated. If no mention is made in their written reply to the show cause notice, it would be presumed that they do not desire to be heard in person

38. If no cause is shown against the action proposed to be taken within 30 days of receipt of this notice or they do not appear before the adjudicating authority when the case is posted for hearing, the case will be decided 'ex-parte'

39. Normally, no extension of time will be granted either for filing reply to the notice or for postponement of personal hearing. If for any valid or justifiable cause, extension or postponement is sought for, the request for such extension or postponement should necessarily reach the Additional Commissioner / Joint Commissioner of Central Tax & CGST Delhi West Commissionerate, GST Bhawan, Nangal Raya, Janakpuri, New Delhi – 110046, at least 3 working days before the scheduled date

40. This notice is issued without any prejudice to any other person or any further action that may be taken or any further proceedings that may be initiated against M/s PWIL (including all four GSTINs at Delhi, Haryana, Maharashtra and Karnataka) under the Integrated Goods and Services Tax Act, 2017, the Central Goods and Services Tax Act, 2017 and the State Goods and Services Tax Act, 2017, and the rules made thereunder or any other law for the time being in force in India.

41. The department reserves the right to add, amend, modify, delete any part or portion of this notice and any such addendum, amendment, modification, deletion, if made, shall be deemed to be part and parcel of this notice

42. The above allegations are based on the following documents, copies of which are enclosed as RUD-1 to RUD- 13 to this notice:

**Encl.: As above.**

**(Manish Choudhary)**  
Additional Director,  
DGGI, DZU, New Delhi.

**To:**

- i. M/s Purple Wave Infocom Limited (07AAECP5019P1Z1)  
First Floor, Plot No. 01 and 02, MNG Tower, Sector – 17, Dwarka, New Delhi – 110075
- ii. M/s Purple Wave Infocom Limited (06AAECP5019P1Z3)  
PLOT NO-128, IMT MANESAR, Sector 4, Manesar, Gurugram, Haryana, 122050
- iii. M/s Purple Wave Infocom Limited (27AAECP5019P1ZZ)  
BUILDING NO. K-1, GALA NO.1 AND 2, JAY SHREE RAM COMPLEX, NEAR MONGINIS, DAPODA VILLAGE, MANKOLI NAKA, BHIWANDI, Thane, Maharashtra, 421302
- iv. M/s Purple Wave Infocom Limited (29AAECP5019P1ZV)

Digitally signed by  
Manish Kumar Choudhary  
Date: 25-03-2026  
13:27:37

47/1 1ST CROSS STREET, CAMBRIDGE LAYOUT BANGALORE, Bengaluru  
Urban, Karnataka, 560008

**Copy submitted for information & necessary action to:-**

1. The Additional Commissioner / Joint Commissioner of Central Tax & CGST Delhi West, GST Bhawan, Nangal Raya, Janakpuri, New Delhi – 110046, **alongwith copies of relied upon documents for adjudication of the same.**
2. The Deputy/Assistant Commissioner, CGST Division- Delhi South, Commissionerate - Dwarka
3. The Deputy/Assistant Commissioner, CGST Division- West-2, Commissionerate - Gurugram
4. The Deputy/Assistant Commissioner, CGST Division- V, Commissionerate – Bhiwandi, Mumbai
5. The Deputy/Assistant Commissioner, CGST East Division – 2, Bengaluru East,
6. The Commissioner, CGST Delhi - South
7. The Commissioner, CGST Gurugram, Haryana
8. The Commissioner, CGST Bhiwandi, Mumbai
9. The Commissioner, CGST Bengaluru
10. Guard File.
11. Notice Board

Digitally signed by  
Gopal Dangi  
Date: 25-03-2026  
13:52:49

(Gopal Dangi)  
Deputy Director