## [TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

## GOVERNMENT OF INDIA MINISTRY OF FINANCE (DEPARTMENT OF REVENUE) CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

## NOTIFICATION No. 28/2024—Central Tax

New Delhi, the 27<sup>th</sup> November, 2024.

S.O...(E).— In exercise of the powers conferred by section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Board of Indirect Taxes and Customs, hereby appoint officers mentioned in column (4) of the Table below for passing an order or decision in respect of notices mentioned in column (3) of the said Table, issued to the noticees mentioned in column (2) of the said Table, by the officers of Directorate General of Goods and Services Tax Intelligence under sections 73, 74, 122, 125 and 127 of Central Goods and Services Tax Act 2017, namely:—

## **TABLE**

	INDIL			
S. No.	Name of Noticee and Address	Show Cause Notice Number, Date and Issuing Authority	Name of the Adjudicating Authority	
(1)	(2)	(3)	(4)	
1	Memo Technology Private Limited; 3D-282, Awas Vikas, Hanspuram, Naubasta, Kanpur (U.P.) - 208021 and others  Shellify Info Technology Private Limited; 3D-282, Awas Vikas, Hanspuram, Naubasta, Kanpur (U.P.) -	DGGI/INV/GST/3110/2022/Gr-C/11181 to 11199; 02.09.2023 issued by Additional Director, DGGI, Delhi Zonal Unit, New Delhi  DGGI/INV/GST/3110/2022/Gr-C/11181 to 11199; 02.09.2023 issued by the Additional Director, DGGI, Delhi Zonal	Joint Commissioner or Additional Commissioner, Central Goods and Services Tax and Central Excise Thane Commissionerate	
	208021 and others  Rocketfy Technology	Unit, New Delhi  DGGI/INV/GST/3110/2022/Gr-C/11181	[holding the charge of Adjudication of DGGI cases].	
	Private Limited; 3D-282, Awas Vikas, Hanspuram, Naubasta, Kanpur (U.P.) - 208021 and others	to 11199; 02.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi		

	Grape Info Technology Private Limited; 3D-282, Awas Vikas, Hanspuram, Naubasta, Kanpur (U.P.) - 208021 and others	DGGI/INV/GST/3110/2022/Gr-C/11181 to 11199; 02.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
2	Belz Tech Private Limited (27AAJCB4139P2Z4) Shop No. 19, Building Sai Darshan, Akruti Nirman, MIDC Marol, Pocket 10, Andheri, Maharashtra-400093; M/s. Belz Tech Private Ltd. (27AAJCB4139P1Z5) Shubh Grih, Sector-E, CA-1, Flat No. 007, Behind Shetron Factory, Mumbai Nashik Highway, Village Khativali West, Kalyan, Thane, Maharashtra-421601 and others	DGGI/INV/GST/3110/2022/Gr-C/11279 to 11286; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
3	Bytechat Business Solutions Pvt. Ltd.; Basement, Ground, BH 333, C/o Satya Pal Singh, Sector-12, Pratap Vihar, Ghaziabad, Uttar Pradesh 201009 and others	DGGI/INV/GST/3110/2022/Gr-C/11287 to 11292; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
4	Par Online Services Private Limited ; 501, Raaj Chambers, Old Nagardas Road, Near Andheri Station Subway East, Andheri East, Mumbai Suburban, Maharashtra-400069 and others	DGGI/INV/GST/3110/2022/Gr-C/11293 to 11302; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Havefun Solutions Private Limited ; 501, Raaj Chambers, Old Nagardas Road, Near Andheri Station Subway East, Andheri East, Mumbai Suburban, Maharashtra- 400069 and others	DGGI/INV/GST/3110/2022/Gr-C/11293 to 11302; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
5	Surflour E-Commerce Private Limited; Tajpur, Near Guru Ravidass Mandir, Post Office Khoja, Tehsil Nawanshehar, Indian Oil Petrol Pump, Tajpur, Shaheed Bhagat Singh Nagar, Punjab-144518 and others	DGGI/INV/GST/3110/2022/Gr-C/11303 to 11310; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi

6	Technopress Private Limited; Jawahar Marg, 1, Adinath Dadawadi, Station Road, Baghana, Neemuch, Madhya Pradesh-458441 and others	DGGI/INV/GST/3110/2022/Gr-C/11311 to 11327; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Yescom Gaming Solution Private Limited; 102/16, Luniyapura, Mhow, Indore, Madhya Pradesh- 453441 and others	DGGI/INV/GST/3110/2022/Gr-C/11311 to 11327; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Yescom Technology Private Limited; 82, Adarsh Navin Nagar, 82, Shajapur, Madhya Pradesh-465001 and others	DGGI/INV/GST/3110/2022/Gr-C/11311 to 11327; 05.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
7	Libradeck Private Limited; 2nd Floor, Plot No. 42, Thirugana Sambandhar Street, Madipakkam, Chennai, Chengalpattu, Tamil Nadu-600091 and others	DGGI/INV/GST/3110/2022/Gr-C/11338 to 11344; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
8	Magical Paradise Tech Private Limited; No 58, GM Arcade, 4th Floor, 5th Block, JNC Road, Bangalore, Bengaluru Urban, Karnataka-560095 and others	DGGI/INV/GST/3110/2022/Gr-C/11345 to 11351; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
9	Virtual Silver Technology Private Limited; Second Floor, Flat Number 202, 66, Khasra Number 54/10, Jonapur, South Delhi, Delhi-110047 and others	DGGI/INV/GST/3110/2022/Gr-C/11352 to 11358; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
10	Brizley Enterprises Private Limited; Ground Floor, RZ-18-19, South Extn. Part-1, One Shop Uttam Nagar, New Delhi- 110059 and others	DGGI/INV/GST/3110/2022/Gr-C/11359 to 11365; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
11	Lefin Infotech Pvt. Ltd.; C/o Bholanath Dey, Rameswarpalli, Bethuadahari, Jagadanandapur, Nadia, West Bengal -741126 and others	DGGI/INV/GST/3110/2022/Gr-C/11366 to 11372; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi

12	Kulpoon Business Solutions Private Limited; Ground Floor, B-8, Sector-92, Noida, Uttar Pradesh-201301 and others	DGGI/INV/GST/3110/2022/Gr-C/11373 to 11379; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
13	MatamaalSolutio Private Limited ; C/o Fayaz Ahmad Ganie, Mehjoor Nagar, Srinagar, Jammu & Kashmir-190015 and others	DGGI/INV/GST/3110/2022/Gr-C/ 11380 to 11386; 06.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
14	Baba Nanak Financial Services Limited; Office No 201, 2nd Floor, Dada Techchand Bhuvan, Bakery Lane, Mumbai, Thane, Maharashtra- 400603 and others	DGGI/INV/GST/3110/2022/Gr-C/11396 to 11402; 11.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
15	Agiledev Private Limited; Office No. 113 and 113/B, Plot-43, NBC Complex, Sector 11, CBD Belapur, Navi Mumbai, Thane, Maharashtra-400614 and others	DGGI/INV/GST/3110/2022/Gr-C/11403 to 11411; 11.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Bitware Private Limited; Office No. 113 and 113/B, Plot-43, NBC Complex, Sector 11, CBD Belapur, Navi Mumbai, Thane, Maharashtra- 400614 and others	DGGI/INV/GST/3110/2022/Gr-C/11403 to 11411; 11.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
16	Klazex Technologies Private Limited; Second Floor, 159/301/A, KP Towers, Arcot Road, Vadapalani, Chennai, Tamil Nadu-600026 and others	DGGI/INV/GST/3110/2022/Gr-C/11545 to 11551; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
17	Leo Games Private Limited; Basement, Old No. 150/8, New No. 2/9, CISIONS Complex, Montieth Road, Egmore, Chennai, Tamil Nadu- 600008 and others	DGGI/INV/GST/3110/2022/Gr-C 11552 to 11558; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
18	Aasanvish Technology Private Limited; Shop No. 1, 15-88/2, Wadi-e- Huda, Pahadi Shareef Road, Hyderabad, Rangareddy, Telangana- 500005 and others	DGGI/INV/GST/3110/2022/Gr-C/11559 to 11565; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi

19	Esmaster E-Commerce Private Limited ; C/o Durgesh Nandani, Khasra No. 35, Mayavihar, Jamalpur Kalan, Haridwar, Uttarakhand- 249404 and others	DGGI/INV/GST/3110/2022/Gr-C/11566 to 11572; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
20	Frukzella Enterprises Private Limited; B-15/9, Mahavir Chowk, Tilak Nagar, West Delhi, Delhi- 110018 and others	DGGI/INV/GST/3110/2022/Gr-C/11573 to 11581 ; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Filfilly Tradex Private Limited ; B-15/9, Mahavir Chowk, Tilak Nagar, West Delhi, Delhi- 110018 and others	DGGI/INV/GST/3110/2022/Gr-C/11573 to 11581; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Onery Tradex Private Limited ; B-15/9, Mahavir Chowk, Tilak Nagar, West Delhi, Delhi- 110018 and others	DGGI/INV/GST/3110/2022/Gr-C/11573 to 11581; 15.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
21	Didatech Private Limited; First Floor, H-294, Plot 2A, Kehar Singh Estate, Saidulajab, Lane-2, Saket, South Delhi, Delhi- 110030 and others	DGGI/INV/GST/3110/2022/Gr-C/11582 to 11591; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Spherisol Technology Private Limited; First Floor, H-294, Plot 2A, Kehar Singh Estate, Saidulajab, Lane-2, Saket, South Delhi, Delhi- 110030 and others	DGGI/INV/GST/3110/2022/Gr-C/11582 to 11591; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
22	Lairee Trademart Pvt. Ltd.; B-19, A-2/42, Basement Gupta Palace, Rajouri Garden, Delhi- 110027 and others	DGGI/INV/GST/3110/2022/Gr-C/11592 to 11606; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Rilino Trademart Private Limited; Ground Floor, Plot No. 110, Pocket-K, Sector-2, Bawana DSIDC City, Delhi-110039 and others	DGGI/INV/GST/3110/2022/Gr-C/11592 to 11606; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi

	Urrite Tradex Private Limited; Ground Floor, WZ-63, Shop No. 1, Tagore Garden, Village Tatarpur, New Delhi- 110027 and others	DGGI/INV/GST/3110/2022/Gr-C/11592 to 11606; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Sohmee Tradex Private Limited; Ground Floor, WZ-63, Shop No. 1, Tagore Garden, Village Tatarpur, New Delhi- 110027 and others	DGGI/INV/GST/3110/2022/Gr-C/11592 to 11606; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
23	Moppomobi Technologies Private Limited; NA, D- 2, Gautam Buddha Nagar, Uttar Pradesh, 201301 and others	DGGI/INV/GST/3110/2022/Gr-C/11607 to 11612; 16.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
24	Infonix Data Private Limited; 1st Floor, No. 87, 4th Cross Street, Thirumalai Nagar, 1st Main Road Corner, Perungudi, Chennai, Kancheepuram, Tamil Nadu-600096 and others	DGGI/INV/GST/3110/2022/Gr-C/11782 to 11788; 26.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
25	Talenberry E-Commerce Pvt. Ltd.; Ground Floor, BH 333, Bhawrao Devras Colony, Sector-12, Pratap Vihar, Ghaziabad, Uttar Pradesh-201009 and others	DGGI/INV/GST/3110/2022/Gr-C/11789 to 11795 ; 26.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
26	Normetrics Business Solution Pvt. Ltd.; Second floor, 66, Khasra No. 54/10, Jonapur, New Delhi, South Delhi, Delhi- 110047 and others	DGGI/INV/GST/3110/2022/Gr-C/11796 to 11804; 26.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Pioero Business Solution Private Limited; Second floor, 66, Khasra No. 54/10, Jonapur, New Delhi, South Delhi, Delhi- 110047 and others	DGGI/INV/GST/3110/2022/Gr-C/11796 to 11804; 26.09.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
27	LPD Ecommerce Private Limited; 786, Desk No 11/1F, 1st Floor, Nomads Properties Private Limited, 9th A Main Road, 1st Stage, Indiranagar, Bengaluru Urban, Karnataka-560038 and others	DGGI/INV/GST/3110/2022/Gr-C/11874 to 11880 ; 27.09.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi

28	Fox Digital Media Private Limited; 2nd Floor, 253- 254, Tower B-2, Spaze IT Park, Sohna Road, Gurugram, Haryana- 122001 and others	DGGI/INV/GST/3110/2022/Gr-C/11881 to 11887; 27.09.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi
29	Joymotion India Private Limited ; First Floor Back Side, KH-27/1, Kapashera, Near AppuGhar, Delhi, South West Delhi, Delhi-110037 and others	DGGI/INV/GST/3110/2022/Gr-C/12172 to 12178; 09.10.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi
30	Wildinfo Technology Private Limited ; Rameswar Pally, Bethuadahari, Jagadanandapur, Nadia, West Bengal -741126 and others	DGGI/INV/GST/3110/2022/Gr-C/12165 to 12171; 09.10.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi
31	Greadax Business Solution Private Limited ; BH-258, Sector -12, Pratap Vihar, Ghaziabad, Uttar Pradesh-201001 and others	DGGI/INV/GST/3110/2022/Gr-C 12112 to 12132; 05.10.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi
	Mixsoft Business Solution Private Limited; Room No 203, 2-A/3, Kundan Mansion, Asaf Ali Road, Central Delhi-110002 and others	DGGI/INV/GST/3110/2022/Gr-C 12112 to 12132; 05.10.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi
	Obshine Business Solution Private Limited; Ground Floor, H. No. 1/11393-B-1-C, Subhash Park, Shahdara, Delhi- 110032 and others	DGGI/INV/GST/3110/2022/Gr-C 12112 to 12132; 05.10.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi
	Spinfluence Business Solutions Private Limited ; 98, Ahir Mohalla, Pole No. 272, Nangloi, West Delhi, Delhi-110041 and others	DGGI/INV/GST/3110/2022/Gr-C 12112 to 12132; 05.10.2023 issued by the Additional Director DGGI, Delhi Zonal Unit, New Delhi
32	TFG Technologies Private Limited ; Level-4, Tower-A, Plot No. 70, 401 Res Cowork-04, Godrej Eternia, Industrial Area, Phase-1, Chandigarh-160002	DGGI/INV/GST/3110/2022/Gr-C 12468 to 12474; 16.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi

33	Dream Makers Technologies Private Limited; Cabin No. SF 203, H-213, Sector 63, Noida, Gautam Buddha Nagar, Uttar Pradesh- 201301	DGGI/INV/GST/3110/2022/Gr-C 12475 to 12481; 16.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
34	Ironfly; First Floor, Plot No-WZ-39-B, KH No- 177, Village Palam, Near Sector 25, Dwarka, New Delhi, South West Delhi, Delhi-110077 and others	DGGI/INV/GST/3110/2022/Gr-C/12523 to 12529; 20.10.2023 issued by the Deputy Director, DGGI, Delhi Zonal Unit, New Delhi
35	Comdotpro Technology Private Limited; Fourth Floor, 15, Pratap Nagar, Mayur Vihar Phase 1, New Delhi, South East Delhi, Delhi-110091 and others	DGGI/INV/GST/3110/2022/Gr-C/12743 to 12750; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
36	Aacelerate Fintech Private Limited; S/F, Plot NoB-244, Sector-7, Palam Extension, Dwarka, New Delhi- 110045 and others	DGGI/INV/GST/3110/2022/Gr-C/12730 to 12742; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Boris Fintech Private Limited; Plot NoB-244, Sector-7, Palam Extension, Dwarka, New Delhi-110045 and others	DGGI/INV/GST/3110/2022/Gr-C/12730 to 12742; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Januja Enterprise Private Limited; F-643-A, Palam Extension, Sector-7, Dwarka, New Delhi- 110077 and others	DGGI/INV/GST/3110/2022/Gr-C/12730 to 12742; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
37	Fun Game Tech Private Limited; No. 58, GM Arcade, 4th Floor, 5th Block Industrial Layout, JNC Road, Koramangala, Bengaluru Urban, Karnataka-560095 and others	DGGI/INV/GST/3110/2022/Gr-C/12773 to 12779 ; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
38	Pojun Network Technology Private Limited; C/o Shambhu Sharan Singh, Vill. Hanspura, Block-Haspura, Hanspura, Aurangabad, Bihar-824120	DGGI/INV/GST/3110/2022/Gr-C/12751 to 12764; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi

	Saminfo Scientech Private Limited; Sonahathu, 96, Vill Bangali, Haspura, Aurangabad, Bihar- 824115	DGGI/INV/GST/3110/2022/Gr-C/12751 to 12764; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
	Warix Infotech Private Limited; Bangali Bigha, 56, Haspura, Sonhathu Mandir, Aurangabad, Bihar-824115	DGGI/INV/GST/3110/2022/Gr-C/12751 to 12764; 27.10.2023 issued by the Additional Director, DGGI, Delhi Zonal Unit, New Delhi
39	Shuijing Technology Private Limited ; Gurukripa School Ke Pass, No 01, Allahabad Road, Chitrakoot Dham, Chitrakoot, Uttar Pradesh- 210205 and others	DGGI/INV/GST/3110/2022/Gr-C/12516 to 12522; 20.10.2023 issued by the Sr. Intelligence Officer, DGGI, Delhi Zonal Unit, New Delhi
40	Trendsbeat Technology Private Limited; 0, Tara Colony, Maheshwari Petrol Pump Ke Pichhe, Chomu, Jaipur, Rajasthan-303702 and others	DGGI/INV/GST/3110/2022/Gr-C/12509 to 12515; 20.10.2023 issued by the Sr. Intelligence Officer, DGGI, Delhi Zonal Unit, New Delhi

[F. No. CBIC-20010/22/2024-GST]

(Raushan Kumar) Under Secretary