



[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 27th 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

| 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 | DGGI/INV/GST/3110/2022/Gr-C/11181 to 11199 ; 02.09.2023 issued by Additional Director, DGGI, Delhi Zonal Unit, New Delhi | Joint Commissioner or Additional Commissioner, Central Goods and Services Tax and Central Excise Thane Commissionerate [holding the charge of Adjudication of DGGI cases]. |
| | Shellify 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 | |
| | Rocketfy 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 | |

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| | 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, Akruiti 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 |

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| 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 |

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| 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 |

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| 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 | Frukszella 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 |

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| | 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 Devas 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 |

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| 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 |

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| 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 | Accelerate Fintech Private Limited ; S/F, Plot No.-B-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 No.-B-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 |

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| | Saminfo Sciencetech 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