

# Prasenjit Burman

B.Sc. (Hons), LL.M., Advocate  
High Court, Calcutta

**Chamber:**

15A, Hare Street, 1<sup>st</sup> Floor,

Kolkata : 700 001

Mob: 93397 56700/84200 84357

Email: [prasenjit.burman@rediffmail.com](mailto:prasenjit.burman@rediffmail.com)

Date :14.02.2021

TO,  
ANIK INDUSTRIES LIMITED  
(FORMERLY : MADHYA PRADESH GLYCHEM INDUSTRIES LIMITED  
54/10, DEBENDRA CHANDRA DEY ROAD  
KOLKATA : 700 015, WEST BENGAL, INDIA

Sub : Further communication in continuation to my earlier notice dated 08.02.2021 seeking further clarification regarding the issues raised in the earlier notice any also regarding rising a fake invoice of Rs. 53,12,187/- imposing GST @12% and 18%, respectively, towards sell transfer and convey of a Flat with Car Parking in a on-going project having project name "ONE RAJARHAT on Plot No. BG - 9, Premises No. 30-1111, Action Area - I, New Town, Kolkata : 700 156.

My Client : Dipanwita Paul Das and Aritendu Das, both at present residing at Village and Post Office : Maligram, Police Station : Pingla, District : Paschim Medinipur, West Bengal, PIN Code : 721 140.

Sir,

In continuation of my earlier letter dated 08.02.2021 and under specific instructions from and on behalf of my clients above named, I the undersigned, do hereby draw your kind attention and address you as under:-

1. My clients above named approached you intending to purchase a Serviced Apartment bearing No. C3/20F in Tower C3, in your project, namely, One Rajarhat, situated Plot No. BG - 9, Premises No. 30-1111, Action Area - I, New Town, Kolkata : 700 156 and on being requested by my clients you communicated them details of the proposed service apartment with cost involved under heading "Flat Cost and Break Ups" on 07.12.2020 wherefrom it is appearing that the Total Cost of the Flat including covered Car Parking Space comes to Rs. 94,32,880/- (excluding GST). You also mentioned in the said document that Maintenance Charges for 3 years and sinking fund would be collected on the date of delivery of possession.

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Date: 14.02.2021

2. Please note that under the provisions of Section 11(4)(e) you are duty bound to form association of the flat/apartment owners and the proposed association shall take charge of maintenance. It is unexplained why you are demanding maintenance charges for 36 months although you are liable to form the association under the provisions of West Bengal Housing Industry Regulation Act, 2017, hereinafter referred to as the said "Act of 2017" and the rules and regulations framed thereunder.

3. You have collected booking money of Rs. 10,15,235.00 from my client on 15<sup>th</sup> January, 2021 which is more than 10% of the value of the flat although you can't receive more than 10% under the provisions of the said Act of 2017 as booking money under the provisions of the said Act of 2017.

4. Today my clients have noticed that you have uploaded an Invoice, issued in the name of my client, in the GST Portal (B2B Invoice Summary) with a value of Rs. 53,12,187/-, vide Invoice No. Anik/Jan - 21/006, dated 18.01.2021, showing taxable value of Rs. 47,16,610/- and tax amount of Rs. 5,95,576.80, (i.e. @12% and 18% on the taxable value), although the said Invoice has not been communicated to my client and no monetary transaction has taken place between you and my client, in advance and the same has been issued without notice and consent of my clients and it is appearing that you have uploaded a fake invoice in the GST Portal.

5. Surprising event is that previously you communicated a demand letter through electronic mail to my clients on 23.01.2021, demanding total value of Rs. 47,16,610/-, only against the self same invoice. It is surprising that how you can generate two invoices of same number and date showing different amounts. It is not permissible in the eye of law and it is appearing that your intention is malafide and you are trying to defraud my client.

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Date: 14.02.2021

6. Please note that you have no authority under the said Act of 2017, under which your project is registered (bearing Registration No. HIRA/P/NOR/2018/000232, dated 04.12.2018), to demand any further amount over and above @10% of the value of the Flat without executing and registering Agreement for Sale with my client. In my last letter dated 08.02.2021, I intimated you in this regard, but still you have generated a fabricated Invoice travelling beyond your authority and as such you have violated the provisions of the said Act of 2017. Please note you are liable to be penalized for violation of the provisions of the Section 61 of said Act of 2017, which may extend to 5% of the estimated cost of the project.

7. My client have noticed that from the very beginning you are violating the provisions of law under which your project is registered although it is your duty to be abide by the governing law. Unfortunately, you are not doing the same inspite of instructions communicated to you on behalf of my client for abiding the provisions of the said Act of 2017.

8. My clients shall not accept your fake and fabricated invoice uploaded by you in the GST Portal and I am hereby calling upon you to take immediate steps in this regard. You are also duty bound to take immediate steps for execution and registration of the Agreement for Sale under the provisions of the Registration Act, 1908 and to issue demand notice, if any, after such registration. Please note that registration of the proposed Agreement for Sale is of utmost urgency as my clients have to approach their banker for issuance of bank loan for parching the said apartment. Before receiving booking money you assured my client vide email dated 08.12.2020 that an Agreement for Sale shall be executed immediately after payment of booking money, but you have failed to keep your promises inspite of repeated reminders from my clients.

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4

Date: 14.02.2021

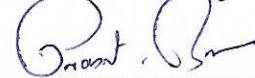
9. You have not yet communicated documents to my clients regarding your entitlement to collect GST @12% and 18% although vide my previous letter I raised question in this regard. You are avoiding communication of reply to the said notice, but continuing your malafide activities.

10. If you still continue such illegal and harassing activities my clients shall be constrained to move before the Designated Authority appointed under the provisions of the said Act of 2017 to ventilate their grievances against you and if such proceedings are initiated you shall be liable to suffer the consequences thereof including liability to pay penalty, cost and damages, which please note.

In the facts and circumstances, as stated above, I do hereby, on behalf of my clients above named, call upon you, to take necessary steps to address the grievances of my clients and to execute and register the proposed Agreement for Sale, immediately, preferably within 7 days hence, otherwise my clients shall be constrained to take steps in accordance with law, as indicated hereinabove.

This is for your information and taking necessary actions.

Yours sincerely



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Prasenjit Burman  
Advocate

भारतीय डाक



India Post

EW030941943IN IVR:6987030941943

SP KOLKATA GPO <700001>

Counter No:21,14/02/2021,14:36

To:ANIK I L, .

PIN:700015, Tangra SO

From:PRASENJIT BURMAN, HOWRAH

Wt:30gms

Amt:17.70(Cash)Tax:2.70

<Track on [www.indiapost.gov.in](http://www.indiapost.gov.in)>

<Dial 18002666868> <We

# Goods and Services Tax

DIPANWITA PAUL DAS  
19BDKPD8894F1Z0

Dashboard > Returns > GSTR2A

English

## B2B Invoice Summary

Uploaded by Supplier

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Display/Hide Columns:

+5 ▾

Search:



Invoice No.	Invoice Date	Invoice Type	Place Of Supply	Supply attract Reverse Charge	Total Invoice Value (₹)	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)
Anik/Jan-21/006	18-01-2021	R	West Bengal	N	53,12,187.00	47,16,610.00	0.00	2,97,788.40

BACK

# Goods and Services Tax

DIPANWITA PAUL DAS  
19BDKPD8894F1Z0

Dashboard > Returns > GSTR2A

English

## B2B Invoice Summary

### Item details

Rate (%)	Taxable value (₹)	Amount of tax			
		Integrated tax (₹)	Central tax (₹)	State/UT tax Cess (₹)	
12%	42,23,550.00	0.00	2,53,413.00	2,53,413.00	0.00
18%	4,93,060.00	0.00	44,375.40	44,375.40	0.00

BACK

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**Allotment letter dated 15th Jan 2021 / Flat No. C3/20F**

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**Chumki Singh** <chumki\_singh@anikgroup.com>

Sat, Jan 23, 2021 at 1:46 PM

To: AMT Sales &amp; Service &lt;amtp.india@gmail.com&gt;, Sandip Banerjee &lt;sandip\_banerjee@anikgroup.com&gt;

Dear Madam,

In reference to the trail email please note that the total consideration of your flat no. C3/20F is 9682600/- inclusive of sinking fund and maintenance charge, which we have already mentioned in the allotment letter and payment schedule.

We always charge GST in prevailing rate of Government and mentioned the same in the demand letter.

As discussed with Mr. Das, attached is the demand letter with GST number.

Thanks &amp; Regards

Chumki Singh

Sr. Manager - Customer Care

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**From:** AMT Sales & Service [mailto:amtp.india@gmail.com]  
**Sent:** Thursday, January 21, 2021 7:28 PM  
**To:** chumki\_singh@anikgroup.com; Sandip Banerjee  
**Subject:** Re: Allotment letter dated 15th Jan 2021 / Flat No. C3/20F

Reminder

Thanking You

Yours faithfully,

Dipanwita Paul Das

Proprietor

Flat no101, Ground floor,  
Apsara apartment ,K-5,  
Kamdahari Bosepara,





# ANIK INDUSTRIES LIMITED

(Formerly Madhya Pradesh Glychem Industries Ltd.)

An ISO 9001 : 2000 Certified Company

54/10, Debendra Chandra Dey Road  
Kolkata - 700 015, West Bengal, India  
Tel. : +91 33 6606 6777 / 2329 6960  
Fax : +91 33 2329 6958

Ms. Dipanwita Paul Das  
Maligram, Paschim Medinipur,  
West Medinipur,  
West Bengal-721140  
GST No. 19BDKPD8894F1Z0

Invoice No : Anik/Jan-21/006  
Invoice Date 18.01.2021  
Project : One Rajarhat  
Unit No : C3/20F  
Carpet Area : 740 Sq.ft.  
Place of Supply : West Bengal

Dear Madam

This is with reference to your booking in our project One Rajarhat. Your installment is falling due by 15.02.2021 as under:


Sl. No.	Description	Due Date	Amount	HSN Code	GST Rate	CGST	SGST	Total (Rs.)
1	Installment Due	15.02.2021	42,23,550.00	9954	12%	253413.00	253413.00	47,30,376.00
			4,93,060.00	9954	18%	44375.40	44375.40	5,81,811.00
2	Less: Collection							10,15,235.00
3	Less: Discount on GST up to this demand							235831.00
	<b>Due</b>		<b>47,16,610.00</b>			<b>2,97,788.40</b>	<b>2,97,788.40</b>	<b>40,61,121.00</b>

Note

- You are requested to kindly remit Rs.40,61,121/- (Rupees Forty Lac Sixty One Thousand One Hundred Twenty One) only in favor of "ANIK INDUSTRIES LTD."
- In case of a delay in the payments mentioned, please note that interest shall be charged as per our agreed terms & conditions.
- RTGS details of Anik Industries Ltd. :- Name of the Bank: HDFC Bank Limited, Name of the Branch: Stephen House, Kolkata, Account No.57500000370794, IFSC Code: HDFC0000008
- TDS may be deducted @ 0.75% on Amount Receivable as on date.
- \*\* GST calculated as per prevailing rate. However it can be revised time to time as per applicable rate in accordance with Govt. Notification.

Thanking you,

Yours truly,  
For Anik Industries Limited

  
Authorised Signatory  
GSTN No.19AAACM2696K1Z0