

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION NO. 1957**

To be answered on Monday, March 13, 2023/Phalguna 22, 1944 (Saka)

“GST RELATED OFFENCES”

1957 SHRI P.V. MIDHUN REDDY:

SHRI N. REDDEPPA :

Will the Minister of FINANCE be pleased to state:

- (a) the total number of Goods and Services Tax (GST) offence cases registered during each of the last five years;
- (b) the total amount of misappropriation detected, recovery made and the number of people arrested under those registered GST offence cases, State/ UT wise; and
- (c) the steps taken/being taken by the Government to curb GST related offences in the country?

ANSWER

**MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)**

- (a) Total number of Goods and Services Tax (GST) offence cases registered during each of the last five years by Central GST formations is as under:

Year	Total No. of GST Evasion cases registered
2017-18	424
2018-19	7368
2019-20	10657
2020-21	12596
2021-22	12574
2022-23 (Upto Feb., 2023)	13492

- (b) Total amount of GST evasion detected, recovery/realisation made and the number of people arrested under these registered GST offence cases, State/ UT wise during 2017-18 to February, 2023 are as under:

State/UT	Amount (Rs. in Crore)	Recovery/ realization (Rs. in Crore)	No. of Persons Arrested
Andaman & Nicobar Islands	2	1	0
Andhra Pradesh	5755	2296	17
Arunachal Pradesh	148	78	0
Assam	1446	867	7
Bihar	2294	1248	0
Chandigarh	291	174	3
Chhattisgarh	6476	3090	27
Daman & Diu and Dadra Nagar Haveli	438	222	3
Delhi	24217	7057	161
Goa	7822	229	0
Gujarat	26156	8009	179

Haryana	22712	5267	92
Himachal Pradesh	1249	290	0
Jammu & Kashmir	1998	553	0
Jharkhand	2336	987	4
Karnataka	40507	9473	35
Kerala	3058	1206	10
Ladakh	47	0	0
Lakshadweep	0	0	0
Madhya Pradesh	10678	3543	33
Maharashtra	60059	26066	289
Manipur	83	26	0
Meghalaya	359	246	0
Mizoram	142	109	0
Nagaland	102	58	0
Odisha	6534	2518	19
Puducherry	166	74	0
Punjab	3925	1244	60
Rajasthan	19005	9132	104
Sikkim	335	37	0
Tamil Nadu	10698	4925	99
Telangana	9783	3527	69
Tripura	307	121	0
Uttar Pradesh	18954	5164	130
Uttarakhand	2305	737	17
West Bengal	17604	5227	44

(c) Recent important measures taken by the Government to prevent GST related offences are as under:

1. Using robust data analytics and artificial intelligence to identify and track risky taxpayers and detect tax evasion;
2. Carrying out a nationwide special drive against unscrupulous entities for availing and passing on input tax credit (ITC) fraudulently on the strength of fake/bogus invoices. Further, availment of ITC has been restricted to invoices and debit notes furnished by the supplier in their statement of outward supplies;
3. Sharing of data with partner law enforcement agencies for more targeted interventions;
4. Mandatory Aadhaar based authentication for new GST registrations as well as centralized suspension of registrations of registered persons who default in timely filing of returns;
5. Reduction in threshold limit for issue of e-invoice for B2B transactions from Rs. 20 crore to Rs. 10 crore w.e.f. 01.10.2022;
6. E-way bill integration and tracking with RFID has been introduced and the generation of e-way bills by non-compliant taxpayers has been restricted;
7. Making the beneficial owner liable for penal action and prosecution similar to that of actual supplier/recipient, in cases where a supply has been made without issuance of an invoice, or invoice has been issued without supply, or excess ITC has been availed/distributed; and
8. Section 83 of the CGST Act has been amended to provide that provisional attachment of property can be done in respect of any other person who has retained benefits of such transactions.
