

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA UNSTARRED QUESTION NO. 2135

TO BE ANSWERED ON TUESDAY, JANUARY 1, 2019 / Pausha 11, 1940 (Saka)

Cross-matching of returns of sellers and purchasers in GST regime

2135. SHRI NARAIN DASS GUPTA:

Will the Minister of FINANCE be pleased to state:

- whether the collection of total GST revenue is falling short of the monthly target by significant amount and the details thereof;
- what are the timeline by which Government plans to start the implementation of cross-matching of returns of sellers and purchasers in GST regime through the GSTN software; and
- how much time will Government give to taxpayers awareness and preparation for the cross- matching of such details after the software is fully functional?

ANSWER

MINISTER OF STATE IN MINISTRY OF FINANCE

(SHRI SHIV PRATAP SHUKLA)

(a) The month-wise gross collection of Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST), Integrated Goods and Services Tax (IGST) and Cess for FY 2017-18 and FY 2018-19 are as under:

Month	GST collection (in Rs. Crore)	
	2017-18	2018-19
April	--	1,03,459
May	--	94,016

June	--	95,610
July	--	96,483
August	95,633	93,960
September	94,064	94,442
October	93,333	100,710
November	83,780	97,637
December	84,314	--
January	89,825	--
February	85,962	--
March	92,167	--
Average	89,885	97,040

From the above Table, it is clear that the GST collection in the current FY (2018-19) has been showing improvement compared to last FY (2017-18). The average gross collection of GST in the current FY 2018-19 is Rs. 97040 crores (till November'18) as compared to last year average collection of Rs. 89885 crores.

(b) & (c) Cross-matching of returns of sellers and purchasers in GST have been provided vide sections 37 to 43 under Chapter IX (Returns) of the CGST Act, 2017 and rules made thereunder. However, the submission of details of inward supply in FORM GSTR-2 under section 38 of the CGST Act and return in FORM GSTR-3 under section 39 of the CGST Act has been suspended, vide notification No.57/2017 – Central Tax and notification No.58/2017 – Central Tax, both dated 15.11.2017.

In the 27th GST Council meeting held on 4th May, 2018, the Council approved a new design to verify input tax credit which is based on buyer selecting/rejecting the invoices uploaded by the seller.

GST Council has decided to start the new return implementation on trial basis from 1st April, 2019 and on mandatory basis from 1st July, 2019. This would allow enough time to trade to adjust to the new design.
