

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA UNSTARRED QUESTION NO. 2806
TO BE ANSWERED ON FRIDAY, THE 28th DECEMBER, 2018
7 Pausha, 1940, (SAKA)

Audit on GST Shortfall

2806. DR. P. VENUGOPAL:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Goods and Services Tax Network (GSTN) would conduct an audit to find out the reasons for revenue shortfall in some States and if so, the details thereof;
- (b) whether many States are facing shortfall in revenue collection; and
- (c) if so, the steps taken by the Government in this regard other than audit?

ANSWER

**MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)**

(a): No, Madam. GSTN has not been mandated to conduct an audit to find out the reasons for revenue shortfall in respect of States.

(b) & (c): The States except Andhra Pradesh, Arunachal Pradesh, Manipur, Mizoram, Nagaland and Sikkim are with revenue shortfall in the FY 2018-19. In order to improve revenue collection, the steps which are being taken include introduction of e-way bill, measures for simplification filing tax returns, increasing tax base, rationalization of tax rates, steps to capture invoice details of transactions so that the same could be matched with credit taken and verification of transition credit availed by tax payers, etc.
