

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
LOK SABHA  
UNSTARRED QUESTION No. 3945  
TO BE ANSWERED  
ON 4th JANUARY, 2019/PAUSA 14, 1940 (SAKA)  
GST EVASION BY COACHING CENTRES

3945. SHRI RAJESH VERMA:

Will the Minister of FINANCE be pleased to state:

- (a) Whether the coaching centres operating in Punjab and Haryana charge hefty fee from students and are not paying any tax to the Government and if so, the details thereof;
- (b) Whether such coaching centres have not even obtained Goods and Services Tax (GST) number and if so, the details thereof;
- (c) Whether the Union Government has conducted any inquiry of tax evasion by coaching centres operating in Punjab and Haryana; and
- (d) If so, the number of coaching centres in Gurdaspur and Hoshiarpur region of Punjab and Gurugram region of Haryana found guilty of tax evasion and the action taken against them as on date?

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

- (a) Yes, cases have been initiated against coaching centres with respect to suspected violation of provisions of GST laws.

S.No.	State	Number of cases initiated
1	Haryana	1
2	Punjab	2

\* The tax liability involved is being worked out.

- (b) Yes, out of the three coaching centres which were booked for suspected violation of provisions of GST laws, one coaching centre had not obtained Goods and Service Tax (GST) number, when the case was initiated against them but this coaching centre also obtained GST number post detection of the case against them.

Number of cases initiated against coaching Centres	No. of coaching centres having GST No. at the time of initiating of case	State	No. of coaching centres not having GST No. at the time of initiating of case	State
3	2	One each in Haryana and Punjab	1	Punjab

- (c) Yes, Central GST investigation authorities are conducting inquiry regarding suspected tax evasion by coaching centres operating in Punjab and Haryana.

- (d) Two coaching centres in Hoshiarpur region of Punjab and one coaching centre in Gurugram region of Haryana are being investigated for suspected tax evasion by them. No case has been detected against coaching centre in Gurdaspur region of Punjab.

Action taken against them as on date;

- Searches were conducted and several records/documents have been resumed, further investigations are underway against these entities.