GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE

LOK SABHA UNSTARRED QUESTION No.4040 TO BE ANSWERED ON FRIDAY, JANUARY 4, 2019/PAUSHA 14, 1940 (SAKA)

GST COMPLIANCE

4040. SHRI ANURAG SINGH THAKUR:

Will the Minister of FINANCE be pleased to state:

- (a) whether the tax base has widened post implementation of the Goods and Services Tax (GST), if so, the details thereof;
- (b) the percentage increase in the number of tax filers in the last three years and the current year; and
- (c) the other measures taken by the Government to increase tax compliance in the country?

MINISTER OF STATE FOR FINANCE (SHRI SHIV PRATAP SHUKLA)

- (a) Yes Madam. As on 27th December, 2018, 1,17,48,408 taxpayers are registered under GST which include 60,73,574 existing taxpayers who have migrated to GST and 56,74,834 newly registered taxpayers.
- (b) The growth in the number of tax filers in 2016-17 was around 7.85% and in 2018-19, the growth in the number was only around 2.42%.

The details of tax filers in the last three years are as below:

Financial Year	Count of Central Excise Tax Filers	Count of Service Tax Filers	Count of GST Filers	Percentage increase over previous year
2015 - 2016	1,85,265	12,24,471	-	
2016 - 2017	1,91,692	13,28,647	-	7.85%
2017 - 2018	1,73,533	10,48,721	84,37,709 (July, 2017 to March 2019)	
2018 – 2019	6,945	-	82,33,585 (April 2019 to September 2019)	-2.42%

(c) In order to increase the tax compliance, the GST Council in its 31st Meeting held on 22.12.2018 has waived the late fees payable for delayed filing of returns in FORM GSTR-3B and FORM GSTR-4 for the months/quarters from July, 2017 to September, 2018 in case the same are furnished between the period from 22nd December, 2018 to 31st March, 2019. Further, the due date for filing of Annual Returns has been extended upto 30.06.2019. A new simplified return filing system shall be rolled out on trial basis with effect from 01.04.2019. In addition, massive awareness campaign in visual, print and social media has been undertaken to make the taxpayers aware of the new taxation regime and their legal obligations.