

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

**LOK SABHA
UNSTARRED QUESTION No. 4063
TO BE ANSWERED ON FRIDAY, JANUARY 4, 2019/PAUSHA 14, 1940 (SAKA)**

MISSING GST FILERS

4063. SHRI B. VINOD KUMAR:

Will the Minister of FINANCE be pleased to state:

- (a) whether companies registered under the Goods and Services Tax (GST) have vanished and not filed their returns or paid their taxes and if so, the details thereof;
- (b) whether the authorities are considering putting in place an extensive plan to hunt for these missing GST taxpayers, which includes visiting their premises, if so, the details thereof;
- (c) whether there are cases of fake invoices used to claim input tax credits and if so, the details thereof;
- (d) whether there is a drop in filings of GSTR-3B, a tax return form to be submitted by all those registered for GST every month and if so, the details thereof; and
- (e) whether percentage of compliance in terms of filing of returns has been a major concern for the Government, particularly in the light of recent cases of tax evasion and fake invoices and if so, the details thereof?

**MINISTER OF STATE FOR FINANCE
(SHRI SHIV PRATAP SHUKLA)**

(a) No Madam. As on 27.12.2018, the details of those taxpayers who have not filed their returns are as follows:

Return Period	Regular taxpayers		Composition taxpayers	
	Taxpayers eligible to file return	Percentage of taxpayers who did not file return (%)	Taxpayers eligible to file return	Percentage of taxpayers who have not filed return (%)
July'17	7461214	14.21%	1141565	15.03%
August'17	7532807	7.43%		
September'17	7925831	7.77%		
October'17	8154303	13.00%	1724344	15.91%
November'17	7992517	10.56%		
December'17	8182277	11.78%		
January'18	8363437	12.59%	1931061	23.10%
February'18	8545661	13.35%		
March'18	8708493	14.20%		
April'18	8817798	15.44%	1766630	19.28%
May'18	9122309	17.25%		
June'18	9316710	18.49%		
July'18	9470282	19.66%	1774379	25.37%
August'18	9615273	20.81%		
September'18	9657239	21.68%		
October'18	9757664	23.53%		
November'18	9846645	28.75%		

(b) Yes Madam. The details of the non-filers of returns are regularly shared with the jurisdictional tax authorities and measures including inspection, visit of premises, search and seizure are being undertaken wherever required.

(c) Yes Madam. The details of cases detected of fake invoices used to claim input tax credit (ITC) are as follows:

2017-2018 (July, 2017 to March, 2018)		2018-2019 (up to December, 2018)	
Number of cases of fake invoices used for claiming ITC	Amount involved (in Rs. crores)	Number of cases of fake invoices used for claiming ITC	Amount involved (in Rs. crores)
4	9.75	499	3894.94

(d) As on 27.12.2018, the percentage of taxpayers who have filed their returns in FORM GSTR-3B is as follows:

Return period	FORM GSTR-3B	
	Taxpayers eligible to file return	Percentage of taxpayers who have filed return (%)
July'17	7461214	85.79%
August'17	7532807	92.57%
September'17	7925831	92.23%
October'17	8154303	87.00%
November'17	7992517	89.44%
December'17	8182277	88.22%
January'18	8363437	87.41%
February'18	8545661	86.65%
March'18	8708493	85.80%
April'18	8817798	84.56%
May'18	9122309	82.75%
June'18	9316710	81.51%
July'18	9470282	80.34%
August'18	9615273	79.19%
September'18	9657239	78.32%
October'18	9757664	76.47%
November'18	9846645	71.25%

(e) The Government is committed to increase the percentage of compliance by taxpayers under GST. In this regard, an extensive outreach program has been carried out across the country to create awareness among traders, industry bodies and other stakeholders. Further, effective enforcement measures are being undertaken to check cases of tax evasion and fake invoices.
