

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA

UNSTARRED QUESTION No. 3619

TO BE ANSWERED ON MONDAY, JULY 15, 2019/ASHADHA 24, 1941(SAKA)

GST Council

†**3619. DR. SWAMI SAKSHIJI MAHARAJ**
SHRI BHOLA SINGH
SHRI KOMATI REDDY VENKAT REDDY

Will the Minister of FINANCE be pleased to state:

- (a) whether the Goods and Services Tax (GST) council proposes to simplify the process of starting a business just by registering with the GST number and if so, the details thereof;
- (b) whether it is a fact that in order to check the profiteering, the GST council has decided to extend the tenure of National Anti-Profitteering Authority by two years and to impose 10 percent penalty on the companies not giving GST profit to the consumers;
- (c) if so, the details thereof along with the steps taken to strengthen the penalty norms;
- (d) whether the Council has also accorded its approval to the phased invoicing and e-ticketing in multiplex and if so, the details thereof; and
- (e) whether Aadhaar has been allowed for registration under GST and if so, the reasons therefor?

ANSWER

MINISTER OF STATE FOR FINANCE (SHRI ANURAG SINGH THAKUR)

- (a) No Sir. The process of starting a business is independent of registration under GST.
- (b) and (c) Yes Sir. The Goods and Services Tax (GST) Council, in its 35th meeting held on 21.06.2019, recommended that the tenure of National Anti-profitteering Authority be extended by two more years. It also recommended that a penalty equivalent to 10% of the profiteered amount shall be imposed on those businesses which do not pass on the benefit of reduction in rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.
- (d) Yes Sir. The GST Council, in its 35th Meeting held on 21.06.2019, recommended that a registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket which shall be deemed to be a tax invoice.
- (e) The GST Council, in its 35th meeting held on 21.06.2019, recommended amendment to section 25 of the Central Goods and Services Tax Act, 2017, regarding the use of Aadhar for registration under GST. It aims to curb fraudulent practices under GST such as availing input tax credit based on fake invoices, bogus registration etc.
