

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

**UNSTARRED QUESTION No. †2989**

TO BE ANSWERED ON MONDAY, AUGUST 7, 2023/SRAVANA 16, 1945 (SAKA)

**EXCLUSION OF OFFENCES**

†2989. Dr. Sanjay Jaiswal:

Will the Minister of FINANCE be pleased to state:-

(a) whether the Government is contemplating to exclude some offences GST tax payers from the category of offences; and

(b) if so, the details thereof?

**ANSWER**

THE MINISTER OF STATE FOR FINANCE

(SHRI PANKAJ CHAUDHARY)

(a) and (b) On the recommendations of the GST Council in its 48th meeting held on 17th December, 2022, the following amendments in respect of decriminalization of certain offences have been carried out in CGST Act, 2017 vide Finance Act, 2023:

(i) Sub-section (1) of section 132 of CGST Act has been amended so as to decriminalize certain activities that were liable for punishment, viz.-

- obstruction or preventing any officer in discharge of his duties;
- deliberate tampering of material evidence;
- failure to supply the information.

Further, minimum threshold for launching prosecution under GST has been raised to Rs. 2 crores from Rs. 1 crore, except in case of issuance of invoices without supply of goods or services or both.

(ii) Sub-section (1) & (2) of section 138 of CGST Act have been amended, inter alia to provide for reduction in the amount for compounding of offences under GST.

It has been notified that the aforesaid amendments in CGST Act, 2017 shall come into force from 01.10.2023.

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