

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**LOK SABHA UNSTARRED QUESTION NO- 3321**

To be answered on Monday, December 9, 2019/ /Agrahayana 18, 1941 (Saka)

**Collection and Payment of GST**

3321. Shri Magunta Sreenivasulu Reddy:

Will the Minister of FINANCE be pleased to state:

- (a) the total central Goods and Services Tax (GST) collected during the last three financial years;
- (b) whether the amount matches with the amount expected as per Budget Estimates;
- (c) if so, the details thereof along with the measures taken to plug the loopholes in GST collection;
- (d) whether any instances of firms avoiding proper payment of GST tax have come to the notice of the Government; and
- (e) if so, the details thereof along with the measures taken to deal with such violations of GST?

**ANSWER**

**MINISTER OF STATE IN MINISTRY OF FINANCE  
(SH. ANURAG SINGH THAKUR)**

(a) & (b) The details of budget estimate(BE) for Central Goods and Services Tax (CGST) and actual collections during FY 2017-18, FY 2018-19 and FY 2019-20 till November, 2019 are given below:  
(Amount. Rs. In crore)

CGST	FY2017-18	FY2018-19	FY2019-20 (Provisional) [Apr-Nov]
<b>Budget Estimates(BE)</b>	-	6,03,900	5,26,000
<b>Actual collection</b>	2,03,261	4,57,534	3,28,365

(source: Pr. CCA)

(c), (d) & (e) Details of GST evasion cases booked by DGGI are as under:

Financial Year	No. of cases booked	Amount recovered (Rs. In crore)
2017-18(w.e.f. 01/07/2017)	148	757.81
2018-19	1473	19395.26
2019-20(upto October, 2019)	999	8134.39

For strengthening monitoring tools to prevent GST evasion emphasis has been laid on system based analytical tools and system generated intelligence. In this connection, the Directorate General of Analytics and Risk Management(DGARM) has been set up by the CBIC. Further, E- way bill squads have been activated for the purposes of random verification of the goods in transit.

It is submitted that GSTN generates and shares red flag reports with Central and State/UT tax authorities showing comparison of GSTR-1 & GSTR-3B for liability analysis, GSTR-2A & GSTR-3B for comparison of ITC being claimed by taxpayers, and analysis regarding taxpayers who have generated e-way bill but not filed tax returns. It is further submitted that as per rule 138E of the CGST Rules, 2017, when a taxpayer fails to **file** his or her GST returns (GSTR-3B) for two continuous months, he or she will get **blocked** from generating an **e-way bill**. The said provision has come into effect w.e.f. 21/11/2019 vide notification No. 36/2019-Central Tax, dated 20/08/2019.

A new rule 36(4) has been inserted in CGST Rules, 2017 which puts a restriction that the ITC availed by a taxpayer shall not exceed 20 per cent of the eligible credit available in respect of invoices or debit notes, the details of which have been uploaded by the suppliers under subsection (1) of Section 37 of CGST Act, 2017. The capping of ITC would lead to reduction in cases of fraudulent ITC availment as well as increase in payment of tax through cash thereby boosting GST collection.

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