

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA
UNSTARRED QUESTION NO. 1689

TO BE ANSWERED ON MONDAY THE 2nd March 2020
12, PHALGUNA 1941 (SAKA)

TRANSACTIONS WITH BILL RECEIPTS

1689. SHRI G.M. SIDDESHWAR:

Will the Minister of FINANCE be pleased to state:

- (a) the total number of small shops or restaurants in the country whose income is taxable by mandatory issue of bill receipts for transactions;
- (b) whether there is a large number of small restaurants or shops in different parts of the country where the transaction is in cash without any bills and if so, the details thereof;
- (c) whether any steps are being taken by Government to make transaction by bills mandatory even for small and middle level shops and restaurants in various parts of the country to discourage generation of black money;
- (d) if so, the details thereof; and
- (e) if not, the reasons therefor?

ANSWER

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI ANURAG SINGH THAKUR)

- (a) Under the CGST Act, 2017, persons engaged in supply of goods or services or both whose aggregate turnover in a financial year exceeds Rs.20 lakh (Rs. 40 lakhs in case of supply of goods only) are liable to get registered under GST. Further, the CGST Act requires every such registered person (including small shop and restaurant) to issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and other prescribed details. However, data regarding taxability of income of such registered persons (including shops and restaurants) is not centrally maintained.
- (b) Issuance of tax invoice, or any other document that may be deemed to be a tax invoice, is mandatory for registered taxpayers only. Data of unregistered business establishments is not centrally maintained.
- (c), (d) & (e). Issuing an invoice is mandatory only for registered taxpayers having turnover above the prescribed threshold. Chapter XIX of the CGST Act contains detailed provisions for various offences under GST including making supplies without issue of any invoice or issuing invoice in violation of GST laws. Deterrent penalties have already been provided in the Act to discourage such acts by the taxpayers.
