

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA

UNSTARRED QUESTION No. 4744
TO BE ANSWERED ON MONDAY, MARCH 23, 2020/CHAITRA 3, 1942 (SAKA)

GST INVOICES AND E-WAY BILLS

4744. SHRI P.P. CHAUDHARY:
SHRI AJAY KUMAR MISRA TENI:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has any proposal for real time sharing of Goods and Services Tax (GST) invoices and e-way bills with the States and if so, the details thereof;
- (b) whether real time sharing of GST invoices and e-way bills with the States is likely to reduce evading of GST;
- (c) if so, the details thereof and if not, the reasons therefor;
- (d) whether the Government is also contemplating to set up any permanent mechanism to stop the increasing e-way Bill fraud; and
- (e) if so, the time by which this work is likely to be completed and the extent to which this is likely to stop e-way Bill fraud and if not, the reasons therefor?

ANSWER

MINISTER OF STATE FOR FINANCE (SHRI ANURAG SINGH THAKUR)

- (a) Tax authorities of Centre and States can access the e-way bill portal developed by the National Informatics Centre (NIC) and view real-time data. Further, NIC has started sharing e-way bill data on near real time basis (with a gap of about 30 minutes in pulling real time data) to those States which make such requests. Presently, Uttar Pradesh and Kerala are pulling the near real time data using Application Program Interface (API). The e-way bills contain relevant details of GST invoices also.
- (b) & (c) Yes Sir. With access to real time e-way bill data and invoice details, it has become possible to detect cases of fraudulent activities and irregularities under GST much before returns are filed.
- (d) & (e) Various measures have been undertaken to reduce fraud cases under GST. Based on the recommendations of the GST Council, rule 138E has been inserted to the Central Goods and Services Tax Rules, 2017 which restricts generation of e-way bill by those taxpayers who have not furnished returns for a consecutive period of two months. Vide notification No. 36/2019 – Central Tax dated 20.08.2019. It would curb fraudulent activities under GST by identifying those cases where there is a mismatch between the information furnished in return vis-à-vis the e-way bill.
