

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
LOK SABHA  
UNSTARRED QUESTION NO.1373  
TO BE ANSWERED ON  
SATURDAY, SEPTEMBER 19, 2020/BHADRAPADA 28, 1942 (SAKA)  
“GST Fraud”**

**1373. SHRI THIRUNAVUKKARASAR SU:**

Will the Minister of FINANCE be pleased to state:-

- (a) whether the Government has recently detected Goods and Service Tax (GST) fraud worth Rs.350 crore against unidentified exporters;
- (b) if so; the details thereof;
- (c) the steps taken by the Government to address the problem of traders in filing their GST returns;
- (d) whether the targets fixed for GST collection have been increased; and
- (e) if so, the details thereof and if not, the reasons therefor?

**ANSWER**

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

(a) & (b) Yes, Sir. The details of the cases booked against exporters for fraudulent claim of refund during the period July, 2017 to August, 2020 are as under:

No. of cases	Quantum [Rs. Crore]	Recovery [Rs. Crore]	Arrest [Nos.]
906	2551.15	293.05	38

(c) The following steps have been taken by the Government to address the problems of traders in filing their GST returns:

- i. The facility of using SMS services for filing NIL return in FORM GSTR-3B and NIL details of outward supplies in FORM GSTR-1 without logging to the GST Portal has been made available.

- ii. Rule 26(1) of the CGST Rules, 2017 has been amended so as to provide an additional facility (in addition to Digital Signature Certificate) to verify returns filed in FORM GSTR-3B through electronic verification code (EVC) during the period from 21.04.2020 to 30.06.2020.
- iii. No late fees shall be levied for delayed furnishing of FORM GSTR-3B by:
- Taxpayers with turnover of more than Rs. 5 crore in the preceding F.Y. if they furnish the returns for the months of February, 2020 to April, 2020 on or before 24.06.2020;
  - Taxpayers with turnover up to Rs. 5 crores in the preceding F.Y. if they furnish the returns, as follows:

<b>Month (Year -2020)</b>	<b>Category 1 States</b> (Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep)	<b>Category 2 States</b> (Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi)
February	30 <sup>th</sup> June	30 <sup>th</sup> June
March	3 <sup>rd</sup> July	5 <sup>th</sup> July
April	6 <sup>th</sup> July	9 <sup>th</sup> July
May	12 <sup>th</sup> September	15 <sup>th</sup> September
June	23 <sup>rd</sup> September	25 <sup>th</sup> September
July	27 <sup>th</sup> September	29 <sup>th</sup> September

- iv. The amount of late fee payable has been capped at Rs.500/- for each return for the tax period from February, 2020 to July, 2020, if these returns are furnished by 30.06.2020. Further, late fees shall be NIL if the tax liability is zero for any of these tax periods.
- v. Late fee for delay in furnishing outward statement in FORM GSTR-1 has been waived for tax periods for months from March, 2020 to June, 2020 for monthly filers and for quarters from January, 2020 to June, 2020 for quarterly filers.

- vi. The format of annual returns and reconciliation statement has been simplified.
- vii. The filing of annual return for F.Y. 2017-18 and F.Y. 2018-19 has been made optional for taxpayers with an aggregate turnover of upto Rs. 2 crores and who have not filed the said return before the due date. For F.Y. 2018-19, the filing of FORM GSTR-9C has been made optional for taxpayers having annual turnover upto Rs. 5 crores.
- viii. For composition taxpayers:
- Due date for furnishing FORM GSTR-4 for F.Y 2019-20 has been extended till 31.10.2020;
  - Due date for payment of tax in FORM CMP-08 for last quarter of F.Y. 2019-20 has been extended till 07.07.2020;
  - The last date for opting for composition scheme for F.Y. 2020-21 has been extended till 30.06.2020.

**(d) & (e)** The details of GST revenue collection and targets (RE/BE) during F.Y. 2017-18, F.Y 2018-19, F.Y. 2019-20 and F.Y. 2020-21 (April – August) as per CCA are follows:

(Rs. In Crore)

Tax Head	2017-18		2018-19		2019-20		2020-21	
	RE	Actual	RE	Actual	RE	Actual	BE	Actual (Provisional)
CGST	221400	203261	503900	457534	514000	494070	580000	125308
IGST	161900	176688	50000	28945	-	9204	-	27580
GST Compensation Cess	61331	62612	90000	95081	98327	95551	110500	28163
Net	444631	442561	643900	581559	612327	598825	690500	181051

\*\*\*\*\*