

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA UNSTARRED QUESTION NO- 3059
TO BE ANSWERED ON MONDAY, MARCH 15, 2021/PHALGUNA 24, 1942 (SAKA)

COMPANIES' PENDING GST DUES

3059. DR. T. SUMATHY (a) THAMIZHACHI THANGAPANDIAN:

- (a) the details of Goods and Services Tax (GST) dues pending from companies in the last three years, year-wise,
(b) the expectations of the Government in the next two years;
(c) whether it is a fact that the GST collected last year was way short of the revenue as proposed in budget 2020-21;
(d) if so, the details thereof and if, not the proposed policies of the Government to bridge the shortfall in this year's revenue; and
(e) the proactive measures/action taken by the Government in this regard to boost the economy?

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

(a) As per Section 59 of the Central Goods and Services Tax Act, 2017, every registered person shall assess the tax payable under this Act and furnish a return for each tax period as specified under Section 39. The liability to pay tax arises on filing of return and the returns are filed along with payment of tax dues.

(b) The Revised Estimates for GST (for Centre) for FY 2020-21 & Budget Estimates for FY 2021-22 as per Union Budget 2021-22 are as under:

(In Rs. Crores)

Tax Head	R.E. 2020-21	B.E. 2021-22
Net GST (CGST+IGST+ Compensation Cess)	5,15,100	6,30,000

Source: Receipt Budget, 2021-22

(c) & (d) The Revised Estimates for net GST (for Centre) was Rs. 6,12,327 crores for 2019-20 in the general Union Budget, 2020-21. The actual net GST collection for the Centre for FY 2019-20 is Rs. 5,98,749 crores, which is 97.8% of RE 2019-20.

(In Rs. Crores)

Tax Head	R.E.2019-20	Actual 2019-20	% of R.E .achieved
Net GST (CGST+IGST+ Compensation Cess)	6,12,327	5,98,749	97.8

Source: Receipt Budget, 2020-21 and 2021-22

(e) Concerted efforts have been made by the Government to improve tax compliance. System based analytical tools and system generated red flag reports are being shared with Central as well as State Tax authorities to take action against tax evaders. E- way bill squads have been activated for the purposes of random verification of the goods in transit. Rule 138E of the CGST Rules, 2017 has been amended which provides that 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. 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 105 per cent of the eligible credit.
