

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION NO. 1062
TO BE ANSWERED ON MONDAY, JULY 26, 2021/SRAVANA 4, 1943 (SAKA)**

“GST Fraud Cases”

1062. SHRI RAJESH VERMA:

Will the Minister of FINANCE be pleased to state:

- a. the details of Goods and Service Tax (GST) fraud cases registered by the Government in Uttar Pradesh;
- b. the details of the action taken by the Government in this regards; and
- c. the comprehensive steps taken by the Government to check it?

ANSWER

**MINISTER OF STATE FOR FINANCE
(SHRI PANKAJ CHOUDHARY)**

(a) & (b) Sir, the details of Goods and Service Tax (GST) fraud cases registered and action taken by the formations under the Central Board of Indirect Taxes and Customs (CBIC) in Uttar Pradesh during the period [2017-18 to 2021-22 (upto June, 2021)] is as follows:

Period: 2017-18 (w.e.f. July 2017) to 2021-22 (upto June 2021)	No. of Cases booked	Amount Detected (In Rs. Cr.)	Amount Recovered (In Rs. Cr.)	No. of persons(s) arrested
	1115	9050.08	2012.30	98

(c) Steps taken by the Government to check the GST frauds is as under:

- Creation of Directorate General of Analytics & Risk Management [DGARM], DGARM with the help of advance analytics and innovative technology has utilized various data sources available with CBIC, GST data provided by GSTN and external data sources for detailed data mining and analysis to generate outputs for focused and targeted action by field formations and investigation wings of CBIC.
- Integration of Fastag with E-way bill.
- Aadhaar based authentication for new applicants has been made mandatory.
- Additional grounds for cancellation of registration have been introduced where there is mismatch between FORM GSTR1 and FORM GSTR 3B (Rule 21), etc.;
- To prevent fake dealers and shell companies to pass on fake credit, without filing their GSTR3B returns and paying taxes, a provision has been made to block furnishing of outward supply statement in FORM GSTR-1 by a taxpayer, if 2 or more GSTR 3B returns are not filed by the said taxpayer.
- E-invoices have been made mandatory for all B2B transaction with turnover above Rs. 50 crore.
- Generation of E-way bill by those taxpayers who have not furnished return for consecutive period of two month has been restricted.
