

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
LOK SABHA  
UNSTARRED QUESTION NO.1770  
**TO BE ANSWERED ON MONDAY, MARCH 10, 2025**

**IMPROVING REVENUE COLLECTION**

**1770. DR. DHARAMVIRA GANDHI:**

Will the Minister of FINANCE be pleased to state:

- (a) the annual GST collection targets during the last five years and the manner in which the actual collections have compared with these targets;
- (b) the total number of GST evasion cases detected since 2020 along with the corresponding value of taxes recovered;
- (c) the manner in which the Government evaluates the effectiveness of measures such as e-invoicing and GSTN analytics in identifying systemic gaps, improving compliance and preventing recurring tax evasion; and
- (d) the impact of these measures on improving revenue collection and addressing gaps in the system?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(SHRI PANKAJ CHAUDHARY)**

(a): The actual revenue collection w.r.to Net Central GST compared to the Budget / Revised Estimates during the last financial years are as follows:

**Net Central GST Collection  
(CGST + IGST (residual) + GST Compensation Cess)**

*Amount in Rs. Crores*

<b>Financial Year</b>	<b>Budget Estimates (BE)</b>	<b>Revised Estimates (RE)</b>	<b>Actual Collection</b>	<b>% of BE Achieved</b>	<b>% of RE Achieved</b>
2019-20	6,63,343	6,12,327	5,98,749	90.3%	97.8%
2020-21	6,90,500	5,15,100	5,48,777	79.5%	106.5%
2021-22	6,30,000	6,75,000	6,98,114	110.8%	103.4%
2022-23	7,80,000	8,54,000	8,49,132	108.9%	99.4%
2023-24	9,56,600	9,56,600	9,57,208	100.1%	100.1%

*Source: Receipt Budget;*

(b): The total number of GST evasion cases detected by Central Government, since 2020 along with the corresponding value of taxes recovered are as follows:

<b>Total Number of GST Offence Cases</b>			
<b>Period</b>	<b>No. of Cases</b>	<b>Detection (In Rs. Cr.)</b>	<b>Voluntary Deposit (In Rs. Cr.)</b>
2020-21	12596	49384	12235
2021-22	12574	73238	25157
2022-23	15562	131613	33226
2023-24	20582	230332	31758
2024-25 (upto January, 2025)	25397	194938	21520
<b>Total</b>	<b>86711</b>	<b>679505</b>	<b>123896</b>
<b>Total Number of ITC Fraud Cases</b>			
<b>Period</b>	<b>No. of Cases</b>	<b>Detection (In Rs. Cr.)</b>	<b>Voluntary Deposit (In Rs. Cr.)</b>
2020-21	7268	31233	2232
2021-22	5966	28022	2027
2022-23	7231	24140	2484
2023-24	9190	36374	3413
2024-25 (upto January, 2025)	13018	46472	2211
<b>Total</b>	<b>42673</b>	<b>166241</b>	<b>12367</b>

Source: GST Investigation Wing;

(c) & (d): There are various steps / measures taken by Central Government & GSTN to help in improving compliance and preventing tax evasions such as digitization through E-invoicing, GST analytics such as automated risk assessment based on compliance attributes of taxpayer, highlighting of outliers based on system-flagged mismatches, providing intelligence inputs with an aim to manage GST revenue risks through various tools with a view to generate actionable reports, generating inputs regarding GST non-compliances or evasion on the basis of identifying anomalies in taxpayer behaviour (such as potential tax evasion, fraudulent registration, and suspicious e-way bill activity etc.) and selection of returns for scrutiny and selection of taxpayers for audit based on various risk parameters. These measures are helpful in safeguarding the revenue and nabbing the evaders. Certain projects were also undertaken such as "Project Anveshan" (Analytics, Verification, Shortlisting of Anomalies) whereby newer techniques like Facial Recognition System (FRS), E-way bill data etc. were used for early identification of GSTINs with propensity for fake/ fraudulent activity to generate Intelligence reports.

While the above measures contribute to revenue collection, the complete impact of such measures in identifying systemic gaps, improving compliance and preventing recurring tax evasion is not ascertainable.

The outcomes such as revenue growth and reduction in instances of tax evasion cannot be attributed solely to all or any individual such measure, as various other factors such as global economic conditions, economic growth in the country, level of domestic consumption of goods & services, tax rate etc. are also relevant for this.

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