

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

.....
LOK SABHA
UNSTARRED QUESTION No. 1893

TO BE ANSWERED
ON 21st DECEMBER, 2018/AGRAHAYANA 30, 1940 (SAKA)

GST THEFT

1893. SHRIMATI SANTOSH AHLAWAT & SHRI R. GOPALAKRISHNAN:

Will the Minister of FINANCE be pleased to state:

- (a) Whether the incidents of Goods and Services Tax (GST) theft in the name of e-way bill have been reported to the Government, if so, the details thereof along with the number of such cases reported;
- (b) The action taken by the Government against the guilty persons across the country, State-wise;
- (c) Whether the Government proposes to develop a onetime password based system and to integrate e-way bill with FASTag and logistics data bank to prevent GST theft in the name of e-way bill;
- (d) If so, the time by which said system is likely to be made effective along with the extent to which said system is expected to be safe; and
- (e) The details of revenue loss suffered by the Government due to GST theft in the name of e-way bills?

ANSWER

MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)

- (a) Yes, the cases of violations in respect of E-Way Bills have been detected and the details thereof are as under:

Period	No. of cases detected	Tax evasion detected (Rs. in Cr.)	Tax evasion recovered (Rs. in Cr.)	Penalty recovered (Rs. in Cr.)
2018-19(upto November,2018)	1100	27.64	10.97	10.38

- (b) Action has been taken for offences pertaining to violations of E-Way Bill provisions as prescribed in law. The details of number of cases detected/offences booked and recoveries made so far are as under:

Name of the State/U.T	No. of cases detected	Tax evasion detected (Rs. in Cr.)	Tax evasion recovered (Rs. in Cr.)	Penalty recovered (Rs. in Cr.)
Andhra Pradesh	1	0	0	0.007
Arunachal Pradesh	24	0.0066	0.0045	0.0041
Assam	8	0.0243	0.0118	0.0125
Bihar	21	0.1098	0.1098	0.1098
Chhattisgarh	10	0.03	0.03	0.05
Goa	0	0	0	0
Gujarat	191	1.76	1.76	2.01
Haryana	57	0.7712	0.4489	0.4999
Himachal Pradesh	0	0	0	0
Jammu & Kashmir	0	0	0	0
Jharkhand	59	0.32	0.27	0.29
Karnataka	5	0.0654	0.0629	0.0684
Kerala	2	0	0	0
Madhya Pradesh	99	2.612	2.612	2.63
Maharashtra	36	1.46	0.2	0.27
Manipur	0	0	0	0
Meghalaya	0	0	0	0
Mizoram	0	0	0	0
Nagaland	0	0	0	0
Odisha	0	0	0	0
Punjab	64	0.29	0.25	0.29
Rajasthan	124	1.223326	1.22336	1.558824
Sikkim	0	0	0	0
Tamil Nadu	43	13.25	1.95	0.38
Telangana	95	0.4	0.4	0.4
Tripura	8	3.85	0.185	0.0023
Uttar Pradesh	61	0.3372	0.3272	0.5022
Uttarakhand	0	0	0	0
West Bengal	134	0.98	0.98	0.98
Delhi	31	0.08603	0.08603	0.18463
Chandigarh	0	0	0	0
Daman & Diu	27	0.06	0.06	0.13
Dadar & Nagar Haveli	0	0	0	0
Puducherry	0	0	0	0
Andaman & Nicobar	0	0	0	0
Lakshadweep	0	0	0	0

Total	1100	27.64	10.97	10.38
--------------	-------------	--------------	--------------	--------------

- (c) Government is contemplating the possibility of integrating FASTag, which is an RFID technology based electronic toll collection mechanism of NHAI, with the E-Way Bill System. In the said context, a Report by a Committee of officials of CBIC (Central Board of Indirect Taxes), NHAI (National Highway Authority of India), GSTN (Goods & Services Tax Network) and DMICDC (Delhi Mumbai Industrial Corridor Development Corporation Ltd.), has recommended integrating FASTag programme of NHAI with E-Way Bill System; and adoption of FASTag platform and standards by the State governments having their own E-Way bill System. The Report of the Committee has also recommended linkage of the LDB (Logistics Data Bank) programme of DMICDC with the CBIC's e-seal project for export consignments.
- (d) On acceptance of the proposal, the concerned organisations will finalize the MoU(s), through which the referred integration projects would be implemented. The aspect of safety is also being factored in the MoU(s), which is expected to be finalised in the next few months. On finalisation of the MoU (s), the implementation phase would start.
- (e) The details of revenue involved and recoveries made for E-Way Bill violations is given at para (b).
