

Email

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Question : Starred: Diary No : 3509: Answer Date: 10/02/2020

From : qbra <qbra-lss@sannsad.nic.in>

Fri, Jan 31, 2020 04:19 PM

Subject : Question : Starred: Diary No : 3509: Answer Date: 10/02/2020

To : soparl-exp@nic.in

LOK SABHA

D.No 3509

Ministry to which the day has been allotted : FINANCE

Sitting on the : 10/02/2020

GST Refund Claims

Will the Minister of FINANCE

(A) whether it is a fact that a big scam of Good and Services Tax (GST) refund claims has come to light in the country;

(B) if so, the details thereof along with the number of companies involved therein so far;

(C) the details of measures taken by the Government to identify the wrong claims of GST; and

(D) the details and number of companies which have taken action in GST refunds or matters related thereto so far;

DeR

31/1

Samadher
12/1/20
KAMAL SAMADDER
Under Secretary (Parl)
Department of Revenue

Dy No IS 948 /PARL/EXP.

DATED 31/1

Comm(GST-Inv.)

REPLY TO PARLIAMENT QUESTION
VISAKHAPATNAM ZONE

FROM THE CHIEF COMMISSIONER OF CENTRAL TAX & CUSTOMS,
VISAKHAPATNAM ZONE, VISAKHAPATNAM
TO THE COMMISSIONER (GST-Inv.), CBIC, New Delhi

C.NO. V/19/01/2020-CC(VZ) PQ

Date: 04.02.2020

PARLIAMENT QUESTION - LOK SABHA PROVISIONALLY ADMITTED STARRED QUESTION DIARY NO. 3509 TO BE ANSWERED ON 10.02.2020, RECEIVED FROM COMMISSIONER (GST-Inv.), CBIC THROUGH E-MAIL DATED 03.02.2020.

THE RELEVANT INFORMATION WITH RESPECT TO PARA (a) and (b) TO THE ABOVE PARLIAMENT QUESTION IN THE PRESCRIBED FORMAT IN RESPECT OF VISAKHAPATNAM ZONE IS FURNISHED HEREUNDER:

Table A: Details of total number of GST Evasion cases booked

(Amount in Rs. Crore)

Period	Total No of GST Evasion cases booked	Quantum of Evasion detected	Recovery	No of Arrest
2017-18 (w.e.f July, 2017)	7	17.62	13.03	0
2018-19	62	297.75	232.6	0
2019-20 (Upto Jan, 2020)	60	154.32	90.22	1

Table B: Details of total number of GST & IGST Refund fraud cases

(Amount in Rs. Crore)

Period	Total No of GST & IGST Refund fraud cases booked	Quantum of fraudulent IGST/GST refund detected	Recovery	No of Arrest
2017-18(w.e.f July, 2017)	0	0	0	0
2018-19	21	45.51	0 *	0
2019-20 (Upto Jan, 2020)	13	23.99	0 *	0

* During 2018-19 and 2019-20 (upto Jan-2020) IGST refund of Rs. 51.60 crores suspended/ stopped.

Table C: Details of Type-I- Fraud pertaining to IGST refund under Section 16(3)(a) of IGST Act,2017. (Refund of unutilised ITC in zero rated supply) (Amt in Rs. Cr)

Period	Total No of cases booked	Quantum of fraudulent IGST refund detected	Recovery	No of Arrest
2017-18(w.e.f July, 2017)	0	0	0	0
2018-19	0	0	0	0
2019-20 (Upto Jan, 2020)	0	0	0	0

Table D: Details of Type-II- Fraud pertaining to IGST refund under Section 16(3)(b) of IGST Act,2017. (Refund of IGST paid in Zero rated supply) (Amt in Rs. Cr)

Period	Total No of cases booked	Quantum of fraudulent IGST refund detected	Recovery	No of Arrest
2017-18(w.e.f July, 2017)	0	0	0	0
2018-19	21	45.51	0*	0
2019-20 (Upto Jan, 2020)	13	23.99	0*	0

* During 2018-19 and 2019-20 (upto Jan-2020) Total IGST refund of Rs. 51.60 crores suspended/ stopped.

Table E: Details of Type-III- Fraud pertaining to GST refund under Section 54(3)(ii) of GST Act,2017. (Refund of accumulated credit on a/c of inverted duty structure) (Amt in Rs. Cr)

Period	Total No of cases booked	Quantum of fraudulent IGST refund detected	Recovery	No of Arrest
2017-18(w.e.f July, 2017)	0	0	0	0
2018-19	0	0	0	0
2019-20 (Upto Jan, 2020)	0	0	0	0

(Handwritten Signature)

(J M KISHORE)
JOINT COMMISSIONER
CCO, VISAKHAPATNAM