

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
RAJYA SABHA**

**UNSTARRED QUESTION NO. 2462**

**TO BE ANSWERED ON TUESDAY, AUGUST 10, 2021/SRAVANA 19, 1943 (SAKA)**

**“Cases of fraud booked by Director General of GST Intelligence (DGGI)”**

**2462. SHRI SUSHIL KUMAR MODI:**

Will the Minister of FINANCE be pleased to state:

- a) The number of cases of fraud booked by Director General of GST Intelligence (DGGI) and amount involved in fake input Tax Credit (ITC) in last three years, the details thereof, State-wise;
- b) The quantum of amount recovered and number of people arrested in last three years, the details thereof, State-wise; and
- c) The further steps Government will take to check misuse of ITC?

**ANSWER**

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

- (a) Sir, The State-wise detail of number of cases of fraud booked by Director General of GST Intelligence (DGGI) and amount involved in fake Input Tax Credit (ITC) in last three years, is as follows:

[Amount in Rs. Crore]

Sr No.	Name of the State/UT	2019-20		2020-21		2021-22 [Upto June 2021]	
		No of cases	Amount of fake ITC	No of cases	Amount of fake ITC	No of cases	Amount of fake ITC
1	Andhra Pradesh	36	105.34	50	103.67	1	0.58
2	Arunachal Pradesh	0	0	1	0.34	0	0
3	Assam	1	0.29	31	181.10	0	0
4	Bihar	13	3.43	15	80.66	1	10.66
5	Chandigarh	3	7.66	2	12.55	0	0
6	Chhattisgarh	64	204.67	122	445.13	2	3.63
7	Delhi	73	2168.65	5	566.5	4	7.92
8	Goa	2	0.09	7	0.88	0	0
9	Gujarat	170	823.95	620	1621.44	69	482.79
10	Haryana	30	66.98	118	4742.15	6	155.15
11	Himachal Pradesh	8	6.69	10	36.20	1	3.00

12	Jammu and Kashmir	3	6.46	1	2.8	0	0
13	Jharkhand	35	43.59	17	62.04	8	15.50
14	Karnataka	23	106.55	84	308.33	0	0
15	Kerala	51	39.25	38	45.00	0	0
16	Madhya Pradesh	20	59.27	35	150.45	12	13.50
17	Maharashtra	169	1845.81	301	5303.80	87	984.48
18	Manipur	0	0	4	4.15	0	0
19	Meghalaya	0	0	1	0.05	0	0
20	Nagaland	0	0	1	0.58	0	0
21	Odisha	71	363.09	125	457.14	1	2.16
22	Puducherry	0	0	0	0	1	1.06
23	Punjab	29	64.39	38	153.17	9	235.81
24	Rajasthan	21	147.82	40	307.48	5	1.01
25	Sikkim	2	0.38	5	3.13	0	0
26	Tamil Nadu	24	422.07	43	345.21	21	253.00
27	Telangana	69	440.23	59	317.90	0	0
28	Tripura	0	0	1	2.60	0	0
29	Uttar Pradesh	18	143.29	24	257.18	1	20
30	Uttarakhand	43	526.21	56	1346.86	3	16.58
31	West Bengal	49	332.48	122	873.20	5	3.99

(b) The State-wise details of quantum of amount recovered and number of people arrested in last three years, with respect to fake ITC cases detected by DGGI is as follows:

[Amount in Rs. Crore]

Sr No.	Name of the State/UT	2019-20		2020-21		2021-22 [Upto June 2021]	
		Amount Recovered	No of person Arrested	Amount Recovered	No of person Arrested	Amount Recovered	No of person Arrested
1	Andhra Pradesh	90.27	0	65.89	1	1.87	0
2	Arunachal Pradesh	0	0	0.34	0	0	0
3	Assam	0.29	0	11.1	0	0	0
4	Bihar	2.28	0	1.86	0	0	0
5	Chandigarh	1.35	0	4.5	2	0	0
6	Chhattisgarh	76.59	1	84.31	9	3.59	0
7	Delhi	117.31	17	100.34	8	0.32	0
8	Goa	0.08	0	0.03	0	0	0
9	Gujarat	347.438	10	280.96	39	20.63	2
10	Haryana	9.86	10	33.56	26	2.69	0
11	Himachal Pradesh	2.03	0	5.20	0	1.80	0
12	Jammu and Kashmir	7.04	0	1.47	0	0	0
13	Jharkhand	15.05	0	7.08	0	0.14	0
14	Karnataka	61.59	3	104.53	7	0	0
15	Kerala	7.00	1	6.12	0	0	0
16	Madhya Pradesh	31.82	3	65.37	1	1.59	1
17	Maharashtra	269.52	12	343.42	43	25.44	2
18	Manipur	0	0	4.15	0	0	0

19	Meghalaya	0	0	0.05	0	0	0
20	Nagaland	0	0	0	0	0	0
21	Odisha	14.55	4	27.71	7	0.04	0
22	Puducherry	0	0	0	0	1.49	0
23	Punjab	22.75	2	3.93	4	4.76	1
24	Rajasthan	10.60	5	33.02	7	0.65	0
25	Sikkim	0.38	0	3.08	0	0	0
26	Tamil Nadu	35.46	10	29.9	9	10.15	1
27	Telangana	145.52	10	101.93	7	0	0
28	Tripura	0	0	2.60	0	0	0
29	Uttar Pradesh	20.58	1	32.43	9	0	0
30	Uttarakhand	13.22	1	97.67	36	25.74	0
31	West Bengal	28.55	5	36.34	11	1.44	0

(c) Steps taken by the Government to check the misuse of ITC 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

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