

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
RAJYA SABHA  
UNSTARRED QUESTION NO. 225**

**To be answered on Tuesday, December 5, 2023/ 14 Agrahayana, 1945 (Saka)**

**“TAX EVASION”**

**225. SHRI SUSHIL KUMAR MODI:**

**Will the Minister of FINANCE be pleased to state:**

- (a) the details of GST evasion detected, amount recovered and persons arrested in last five years including current financial year, State-wise and year-wise;
- (b) the number of overseas online gaming companies registered in the country since October;
- (c) the amount of tax evasion and number of show cause notices issued to online gaming companies; and
- (d) the name and tax evaded by ten top defaulters?

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

(a) : Details of GST evasion detected, amount recovered and persons arrested, year wise and State/UT wise, for the last five years including current financial year (upto October 2023) are given in Annexure-I to V.

(b) : Nil since October 2023.

(c) & (d) : 71 show cause notices involving GST to the tune of Rs. 1,12,332 Cr. have been issued to online gaming companies during financial years 2022-23 and 2023-24 (upto October 2023). As these notices are pending adjudication, the respective GST demand is not yet determined under the provisions of CGST Act, 2017.

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## Annexure-I

ANNEXURE as referred in reply to part (a) of Rajya Sabha Unstarred Question No. 225  
(to be answered on 05.12.2023)

2019-20			
State/UT	Total GST Evasion detected (Rs. in Crore)*	Recovery/Realization (Rs. In Crore)*	No. of persons arrested*
Andaman & Nicobar Islands	0.00	0.00	0
Andhra Pradesh	990.95	478.01	2
Arunachal Pradesh	19.25	0.29	0
Assam	260.01	209.57	0
Bihar	292.46	185.69	0
Chandigarh	26.39	16.76	0
Chhattisgarh	1729.20	730.02	1
Daman & Diu and Dadra Nagar Haveli	93.05	29.01	1
Delhi	10790.62	3302.46	57
Goa	1333.37	57.16	0
Gujarat	1959.74	877.26	36
Haryana	948.64	338.03	3
Himachal Pradesh	117.42	46.71	0
Jammu & Kashmir	77.32	41.51	0
Jharkhand	381.03	170.89	0
Karnataka	3908.87	1802.35	13
Kerala	542.45	305.37	1
Ladakh	0.00	0.00	0
Lakshadweep	0.00	0.00	0
Madhya Pradesh	1356.84	1155.11	7
Maharashtra	7119.17	4879.97	31
Manipur	1.05	0.05	0
Meghalaya	6.98	6.35	0
Mizoram	0.02	8.16	0
Nagaland	0.97	4.93	0
Odisha	806.71	344.19	7
Puducherry	22.46	10.32	0
Punjab	296.03	200.20	4
Rajasthan	999.35	491.27	13
Sikkim	153.76	2.31	0
Tamil Nadu	1489.10	922.74	17
Telangana	1289.37	537.20	19
Tripura	21.41	1.16	0
Uttar Pradesh	2241.53	480.74	9
Uttarakhand	105.49	84.59	1
West Bengal	1472.27	743.68	9
TOTAL	40853.27	18464.07	231

\*Detected/realized by Central Tax Administration irrespective of administrative jurisdiction of registrants (Centre/State)

## Annexure-II

ANNEXURE as referred in reply to part (a) of Rajya Sabha Unstarred Question No. 225  
(to be answered on 05.12.2023)

2020-21			
State/UT	Total GST Evasion detected (Rs. in Crore)*	Recovery/Realization (Rs. In Crore)*	No. of persons arrested*
Andaman & Nicobar Islands	0.00	0.00	0
Andhra Pradesh	1789.42	275.30	7
Arunachal Pradesh	3.74	3.95	0
Assam	181.27	117.22	1
Bihar	357.74	50.34	0
Chandigarh	39.64	18.82	3
Chhattisgarh	963.97	374.80	12
Daman & Diu and Dadra Nagar Haveli	95.51	86.09	0
Delhi	4277.41	780.48	47
Goa	74.23	61.27	0
Gujarat	5443.67	1191.14	68
Haryana	6488.78	490.48	33
Himachal Pradesh	176.15	49.76	0
Jammu & Kashmir	303.37	288.19	0
Jharkhand	359.95	168.26	1
Karnataka	3528.51	632.26	13
Kerala	675.53	161.34	3
Ladakh	0.00	0.00	0
Lakshadweep	0.00	0.00	0
Madhya Pradesh	1786.58	732.62	16
Maharashtra	8901.52	2905.93	67
Manipur	21.43	4.76	0
Meghalaya	124.12	74.18	0
Mizoram	23.34	23.47	0
Nagaland	28.83	24.80	0
Odisha	691.28	269.76	7
Puducherry	35.14	3.87	0
Punjab	715.14	299.73	25
Rajasthan	2709.25	739.85	35
Sikkim	4.07	3.64	0
Tamil Nadu	2248.54	579.88	40
Telangana	1496.83	520.51	22
Tripura	59.43	12.93	0
Uttar Pradesh	2796.06	578.15	32
Uttarakhand	1211.72	79.47	15
West Bengal	1771.80	631.75	13
TOTAL	49383.96	12235.00	460

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## Annexure-III

ANNEXURE as referred in reply to part (a) of Rajya Sabha Unstarred Question No. 225  
(to be answered on 05.12.2023)

2021-22			
State/UT	Total GST Evasion detected (Rs. in Crore)*	Recovery/Realization (Rs. In Crore)*	No. of persons arrested*
Andaman & Nicobar Islands	0.00	0.00	0
Andhra Pradesh	1519.47	726.73	5
Arunachal Pradesh	5.83	0.05	0
Assam	453.74	182.81	6
Bihar	339.61	105.80	0
Chandigarh	67.10	40.36	0
Chhattisgarh	1864.91	820.10	6
Daman & Diu and Dadra Nagar Haveli	112.11	26.08	0
Delhi	3332.96	644.36	23
Goa	147.09	54.34	0
Gujarat	8675.75	2890.68	33
Haryana	4878.55	1161.69	21
Himachal Pradesh	457.21	27.43	0
Jammu & Kashmir	793.24	49.65	0
Jharkhand	457.27	134.16	1
Karnataka	5850.03	4434.84	1
Kerala	439.83	136.39	3
Ladakh	47.17	0.00	0
Lakshadweep	0.00	0.00	0
Madhya Pradesh	3511.09	603.03	1
Maharashtra	17731.38	5413.49	100
Manipur	20.31	5.97	0
Meghalaya	46.20	36.78	0
Mizoram	24.79	17.56	0
Nagaland	20.98	9.29	0
Odisha	1790.57	620.50	1
Puducherry	18.55	5.90	0
Punjab	1522.84	164.07	27
Rajasthan	3422.83	988.37	22
Sikkim	68.96	11.80	0
Tamil Nadu	1920.15	880.04	18
Telangana	2452.13	1157.07	4
Tripura	16.71	5.70	0
Uttar Pradesh	7749.95	1630.84	68
Uttarakhand	369.87	143.98	0
West Bengal	3108.46	2026.67	2
TOTAL	73237.65	25156.53	342

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ANNEXURE as referred in reply to part (a) of Rajya Sabha Unstarred Question No. 225  
(to be answered on 05.12.2023)

2022-23			
State/UT	Total GST Evasion detected (Rs. in Crore)*	Recovery/Realization (Rs. In Crore)*	No. of persons arrested*
Andaman & Nicobar Islands	1.82	1.34	0
Andhra Pradesh	1057.18	597.66	1
Arunachal Pradesh	114.16	69.78	0
Assam	480.29	287.33	0
Bihar	371.70	49.32	0
Chandigarh	145.38	89.92	0
Chhattisgarh	1919.16	1170.09	6
Daman & Diu and Dadra Nagar Haveli	101.14	20.30	0
Delhi	3543.55	1088.71	21
Goa	43.92	24.81	0
Gujarat	10109.76	2586.70	24
Haryana	10156.93	3463.85	24
Himachal Pradesh	380.91	71.55	0
Jammu & Kashmir	663.04	77.21	0
Jharkhand	762.16	283.51	0
Karnataka	25839.21	1705.39	2
Kerala	875.47	230.98	1
Ladakh	0.11	0.19	0
Lakshadweep	0.00	0.00	0
Madhya Pradesh	3416.04	433.53	2
Maharashtra	16831.67	6587.36	64
Manipur	40.67	18.04	0
Meghalaya	151.14	95.13	0
Mizoram	44.08	11.76	0
Nagaland	47.08	11.12	0
Odisha	4083.58	940.89	0
Puducherry	54.91	28.97	0
Punjab	1153.56	367.45	2
Rajasthan	10990.07	6516.33	15
Sikkim	1283.89	28.14	0
Tamil Nadu	4109.72	1702.95	8
Telangana	3892.53	964.90	5
Tripura	211.10	102.59	0
Uttar Pradesh	4893.13	1713.83	7
Uttarakhand	512.22	319.16	1
West Bengal	23331.62	1565.62	7
TOTAL	131612.91	33226.40	190

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ANNEXURE as referred in reply to part (a) of Rajya Sabha Unstarred Question No. 225  
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2023-24 (upto October 2023)			
State/UT	Total GST Evasion detected (Rs. in Crore)*	Recovery/Realization (Rs. In Crore)*	No. of persons arrested*
Andaman & Nicobar Islands	0.00	0.00	0
Andhra Pradesh	751.63	569.68	1
Arunachal Pradesh	138.83	21.98	0
Assam	1019.14	82.54	0
Bihar	446.61	334.58	0
Chandigarh	125.92	44.14	0
Chhattisgarh	463.55	162.50	2
Daman & Diu and Dadra Nagar Haveli	44.11	5.20	0
Delhi	3592.98	1464.30	22
Goa	98.99	47.79	0
Gujarat	12066.84	2011.55	29
Haryana	13794.53	2901.08	18
Himachal Pradesh	169.78	52.19	0
Jammu & Kashmir	340.41	41.07	0
Jharkhand	464.20	334.16	5
Karnataka	5043.25	612.12	1
Kerala	1347.67	122.04	0
Ladakh	0.00	0.00	0
Lakshadweep	0.00	0.00	0
Madhya Pradesh	1178.67	842.83	5
Maharashtra	84413.29	4149.08	16
Manipur	4.31	5.74	0
Meghalaya	215.88	55.09	0
Mizoram	3.16	1.86	0
Nagaland	35.19	4.07	0
Odisha	1982.58	928.26	1
Puducherry	21.61	7.27	0
Punjab	481.98	145.68	3
Rajasthan	2943.70	551.21	10
Sikkim	13.95	1.86	0
Tamil Nadu	2681.70	877.76	11
Telangana	11651.38	1236.46	9
Tripura	33.66	5.89	0
Uttar Pradesh	2346.99	620.00	10
Uttarakhand	129.23	33.31	1
West Bengal	3038.03	268.09	10
TOTAL	151083.75	18541.38	154

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