

Gmail

Cco Jaipur <ccojaipur@gmail.com>

Subject: Provisionally admitted Un-starred Lok Sabha PQ Dy. No. 3481 regarding "Overcharging of Customers by Traders" - reg.

CCU CGST Jaipur Zone <ccu-cexjpr@nic.in>
To: ccojaipur@gmail.com

30 November 2023 at 16:20

From: "GST-INVESTIGATION WING (CBIC)" <gstinv-cbic@gov.in>
To: "CCU CGST Ahmedabad Zone" <ccu-cexamd@nic.in>, "PCCO Central Taxes Bengaluru Zone" <ccbz-excise@nic.in>, "CCU CGST Bhopal Zone" <ccu-cexbpl@nic.in>, "CCU CGST Bhubaneswar Zone" <ccu-cexbbr@nic.in>, "CCU CGST Chandigarh Zone" <ccu-cexchd@nic.in>, "Pr CCO CHENNAI GST ZONE" <ccu-cexchn@nic.in>, "CC Office, Cochin" <cccocoin@excise.nic.in>, "CCU CGST Delhi Zone" <ccu-cexdel@nic.in>, "CCO Hyderabad GST Zone" <ccu-cexhyd@nic.in>, "CCU CGST Jaipur Zone" <ccu-cexjpr@nic.in>, "CCU CGST Kolkata Zone" <ccu-cexkoa@nic.in>, "CCU CGST Lucknow Zone" <ccu-cexlko@nic.in>, "CCU CGST Meerut Zone" <ccu-cexmeerut@nic.in>, "CCU CGST Mumbai Zone" <ccu-cexmum1@nic.in>, "CCU CGST Nagpur Zone" <ccu-cexngpr@nic.in>, "CCU CGST Panchkula Zone" <ccu-gstpkl@gov.in>, "CCU CGST Pune Zone" <ccu-cexpune@nic.in>, "CCU CGST Ranchi Zone" <ccu-cexranchi@nic.in>, "CCO SHILLONG" <ccshillo@nic.in>, "CCU CGST Guwahati" <cco-cgstguwahati@gov.in>, "CCU CGST Vadodara Zone" <ccu-cexvdr@nic.in>, "CCU CGST Visakhapatnam Zone" <ccu-cexvzg@nic.in>, "DGGI HQRS POLICY" <dggihq-policy@gov.in>, "CCU CGST Thiruvananthapuram Zone" <ccu-cexcok@nic.in>, "ChiefCommissionersUnitCentralExciseShillong ChiefCommissionersUnitCentralExciseShillong" <ccu-cexshlng@nic.in>, "DGGI Hqrs" <prdg.dggihqrs@gov.in>, "DGGI HQRS POLICY" <dggihq-policy@gov.in>
Sent: Thursday, November 30, 2023 4:05:35 PM
Subject: Provisionally admitted Un-starred Lok Sabha PQ Dy. No. 3481 regarding "Overcharging of Customers by Traders" - reg.

PARLIAMENT MATTER
MOST IMMEDIATE

F. No. GST/INV/LS/PQ/3481/23-24
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST-Investigation Wing

Room No.01, 10th Floor,
Tower-2, 124, Jeevan Bharti Building,
Connaught Circus, New Delhi - 110001.
Dated the 30th November, 2023

To,
The Pr. Director General, DGGI
The Pr. Chief Commissioner/Chief Commissioner,
CGST Zones (All)

Sir,
Subject: - Provisionally admitted Un-starred Lok Sabha PQ Dy. No. 3481 regarding "Overcharging of Customers by Traders" - reg.

Please see the enclosed Un-starred LS PQ Dy. No. 3481 (copy enclosed) to be answered on 1.12.2023.

2. In this regard, it is requested to **provide part-wise reply from part (a) to (e)** to the Parliament question. Further, to prepare reply, the following information may be given for part (a) & (b) in the following format:

(a) Cases noticed where retail traders are overcharging customers and are remitting lesser GST to the government by presenting inflated bills after charging GST over MRP:

No. of cases	Amount of GST collected but not deposited (Rs. in cr.)

Part (b)

Information received of the elements cheating the customers in the name of GST:

No. of information received	Action Taken	Amount detected, if any (Rs. in cr.)

3. The above information may please be provided to this office by **04.12.2023 (11:00 hrs)** at gstinv-cbic@gov.in in **EXCEL SHEET**, with certification, that no similar PQ/RTI has been replied for the period reported or figures reported tally with the present reply.

Yours faithfully,

Encl: As Above


-sd-
(Vijay Mohan Jain)
Commissioner (GST-Inv.),
CBIC
Tel. No.: 011-21400623

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Azadi Ka
Amrit Mahotsav

G20
भारत 2023 INDIA

वसुधैव कुटुम्बकम्
ONE EARTH • ONE FAMILY • ONE FUTURE

2 attachments

 LS-US-Dy. No. 3481 for answer on 11.12.2023.pdf
420K

 DGGI and all zones PQ Dy 3481_0001.pdf
287K

Question : Unstarred: Diary No : 3481: Answer Date: 11/12/2023

From : Question Branch A <qbra-lss@sansad.nic.in>
 Subject : Question : Unstarred: Diary No : 3481: Answer Date:
 11/12/2023

Tue, Nov 28, 2023 03:36 PM

To : Parl. Sec. Dept. of Exp. <soparl-exp@nic.in>

LOK SABHA

D.No 3481

Ministry to which the day has been allotted : FINANCE
 sitting on the : 11/12/2023

Overcharging of Customers by Traders

Will the Minister of FINANCE

- (a) whether various retail traders are overcharging the customers and are remitting lesser goods and services tax (GST) to the Government by presenting inflated bills after charging GST over MRP;
- (b) whether the Government has also received information of the elements cheating the customers in the name of GST and if so, the details thereof;
- (c) whether this malpractice is prevailing in various parts of the country owing to the connivance of officers and cheating traders;
- (d) if so, the details thereof including the cases reported to the Government;
- (e) the steps taken or proposed to be taken by the Government after consultation with various state Government to address the issue and enforce proper vigilance to check such malpractice?

18/11

D/o Revenue

118
 Dated. 29/11/23

PARLIAMENT MATTER
MOST IMMEDIATE

F. No. GST/INV/LS/PQ/3481/23-24
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST-Investigation Wing

Room No.01, 10th Floor,
Tower-2, 124, Jeevan Bharti Building,
Connaught Circus, New Delhi - 110001.
Dated the 30th November, 2023

To,
The Pr. Director General, DGGI
The Pr. Chief Commissioner/Chief Commissioner,
CGST Zones (All)

Sir,

Subject: - Provisionally admitted Un-starred Lok Sabha PQ Dy. No. 3481 regarding "Overcharging of Customers by Traders" - reg.

Please see the enclosed Un-starred LS PQ Dy. No. 3481 (copy enclosed) to be answered on 11.12.2023.

2. In this regard, it is requested to **provide part-wise reply from part (a) to (e)** to the Parliament question. Further, to prepare reply, the following information may be given for part (a) & (b) in the following format:

Part (a) Cases noticed where retail traders are overcharging customers and are remitting lesser GST to the government by presenting inflated bills after charging GST over MRP:

No. of cases	Amount of GST collected but not deposited (Rs. in cr.)

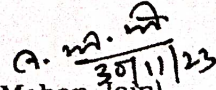
Part (b) Information received of the elements cheating the customers in the name of GST:

No. of information received	Action Taken	Amount detected, if any (Rs. in cr.)

3. The above information may please be provided to this office by **04.12.2023 (11:00 hrs)** at gstinv-cbic@gov.in in **EXCEL SHEET**, with certification, that no similar PQ/RTI has been replied for the period reported or figures reported tally with the present reply.

Encl: As Above

Yours faithfully,


(Vijay Mohan Jain)
Commissioner (GST-Inv.),
CBIC
Tel. No.: 011-21400623



कार्यालय मुख्य आयुक्त
Office of the Chief Commissioner
सीजीएस्टी एवं केन्द्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर
CGST & Central Excise (Jaipur Zone), Jaipur

F.No. GCCO/PQ/147/2023-LEGAL

Date: .12.2023

To

Shri Vijay Mohan Jain,
Commissioner (GST – Inv.),
GST-Investigation Wing,
Central Board of Indirect Taxes & Customs,
Room No.01, 10th Floor, Tower-2, 124,
Jeevan Bharti Building, Connaught Circus, New Delhi - 110001

Sir,

Subject: - - Provisionally Admitted Un-starred Lok Sabha PQ Dy No. 3481 regarding
“Over charging of Customers by Traders”-reg.

Please refer to your E-mail dated 30.11.23 and OM F. No. GST/INV/LS/PQ/3481/23-24 dated 30.11.23 on the above cited subject.

2. In this regard, the part-wise reply in the prescribed format is as under:-

(a) Cases noticed where retail traders are overcharging customers and are remitting lesser GST to the government by presenting inflated bills after charging GST over MRP:

No. of cases	Amount of GST collected but not deposited (Rs. In Cr.)
NIL	

(b) Information received of the elements cheating the customers in the name of GST:

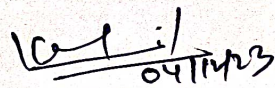
No. of information received	Action Taken	Amount detected, if any (Rs. In Cr.)
NIL		

(c) NIL

(d) NIL

(e) It is submitted that MRP based assessment does not exist in GST Regime under Section 15 of the CGST Act, 2017. To curb such malpractice, MRP based assessment in respect of goods attracting MRP, provisions identical to Section 4A of erstwhile Central Excise Act, 1944 may be introduced by the Government and also penal provision under the CGST Act read with Acts governing/regulating MRP may be introduced by the government to address the issue. However, this is a policy matter. However, to check and curb such malpractice, preventive/surprise check shall be conducted in due course.

Yours faithfully,


(Dr. Kapil Yadav)
Additional Commissioner