

मुख्य आयुक्त कार्यालय
OFFICE OF THE CHIEF COMMISSIONER
जीएसटी एवं केंद्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर
CGST & CENTRAL EXCISE (JAIPUR ZONE), JAIPUR

F.No. GCCO/PQ/21/2023-LEGAL

Date: .03.2023

To

Shri V.M. 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: - Lok Sabha US PQ Diary No. 5502 for answer on 13.03.2023 on 'Tax Evasion by Insurance Companies' – regarding.

Please refer to your office OM F.No. GST/INV/LS- PQ/5502/2022-23 dated 02.03.2023 received vide E-mail on the above cited subject.

2. In this connection, the requisite inputs on part (a) and (b) of the question is as under:
- (a) There is only one case of tax evasion by Insurance Company which is under scanner in this office.
- (b) No such instance of tax evasion for availing ineligible input tax credits by insurance companies has been noticed under the jurisdiction of this office.
3. Further, the details of tax evasion cases booked against the Insurance Companies for the period 2017-18 to till February, 2023 in the prescribed proforma is as under:

Table-1: Details of cases of Tax evasion by insurance companies for availing ineligible input tax credit:

Sr. No.	Name of the Entity	Amount Detected (Rs. in crores)	Amount Recovered (Rs. in crores)	Brief Facts of the case	Present status of the case
1.	NIL	NIL	NIL	NIL	NIL

Table-2: Details of cases of Tax evasion by insurance companies (other than case of ineligible input tax credit given in Table-1)*:

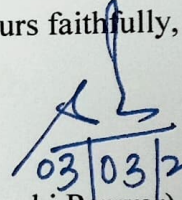
There is only 1 (one) case booked during the year 2021-22 as detailed below:-

Sr. No.	Name of the Entity	Amount Detected (Rs. in crores)	Amount Recovered (Rs. in crores)	Brief Facts of the case	Present status of the case
1	United India Insurance Company Ltd., Jaipur	8.48	8.48 (Tax) & 3.66 (Interest)	The Taxpayer failed to pay GST due on commission paid to agents, Legal and Professional Charges etc. under Reverse Charge Mechanism	The tax amount of Rs. 8.48 Cr. for the period 2017-18 to 2019-20 has been recovered, further taxpayer deposited interest of Rs. 3.66 Cr.

4. No similar PQ/RTI has been replied for the period reported.

This issues with the approval of the Chief Commissioner.

Yours faithfully,



(Shashi Panwar)

Additional Commissioner
CCO Jaipur

03/03/2023

F. No. GST/INV/LS- PQ/5502/2022-23
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 2nd March, 2023

OFFICE MEMORANDUM

Subject: Lok Sabha US PQ Diary No. 5502 for answer on 13.03.2023 on 'Tax Evasion by Insurance Companies' – regarding

Please find enclosed herewith the PQ Diary No. 5502 on the subject cited above which is due for answer on 13.03.2023 (copy enclosed).

2. In this regard, it is requested to provide inputs on part (a) and (b) of the Question. Further, the details of tax evasion cases booked against the Insurance Companies **FOR THE PERIOD 2017-18 TO TILL FEBRUARY, 2023** may also be provided in the format appended below:

Table-1: details of cases of Tax evasion by insurance companies for availing ineligible input tax credit:

Sr. No.	Name of the Entity	Amount Detected (Rs. in crores)	Amount Recovered (Rs. in crores)	Brief Facts of the case	Present status of the case

Table-2: details of cases of Tax evasion by insurance companies (other than case of ineligible input tax credit given in Table-1)*:

Sr. No.	Name of the Entity	Amount Detected (Rs. in crores)	Amount Recovered (Rs. in crores)	Brief Facts of the case	Present status of the case

***If case against any company is of ineligible ITC and any other issue combined, the same may be provided in Table-1.**

3. The information may please be provided to this office by **03.03.2023 (4.00 PM)** at gstinvcbic@gov.in in **Word format/ 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

Sd/-

(V.M. Jain)
Commissioner (GST-Inv.),
CBIC
Tel. No.: 011-21400623

To

The Principal Director General, DGGI, New Delhi;

The Pr. Chief Commissioner/Chief Commissioner, CGST Zones, All.