



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

F.No. GCCO/PQ/187/2023-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 Rajya Sabha Unstarred PQ No. S2389 “Income Tax notice to Fintech Companies”-reg.

Please refer to OM F. No. GST/INV/RS-PQ/S2389/2023-24 dated 11.12.23 on the above cited subject.

2. In this regard, the requisite information for inputs on part (c) of the question is as under :-

(c) Whether these fintech companies are under lens by the GST Department also for evading GST and if so, details thereof? - NIL

3. Further, Information regarding cases booked against Apple, Google and Amazon (Fintech and non-Fintech operations) for Jaipur Zone is given as under :

Evasion of GST by Apple, Google and Amazon :

(i)Apple

Rs in Crores

Year	No. of Cases	GST Evasion detected	Recovery	Whether for fintech/Non-fintech operations	Status of the case
2017-18 (w.e.f July 2017)					
2018-19					
2019-20					
2020-21					
2021-22					
2022-23					
2023-24 (upto November 2023)					

NIL

(i)Google**Rs in Crores**

Year	No. of Cases	GST Evasion detected	Recovery	Whether for fintech/Non-fintech operations	Status of the case
2017-18 (w.e.f July 2017)					
2018-19					
2019-20					
2020-21					
2021-22					
2022-23					
2023-24 (upto November 2023)					

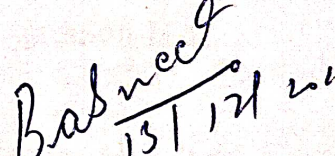
NIL

(i)Amazon**Rs in Crores**

Year	No. of Cases	GST Evasion detected	Recovery	Whether for fintech/Non-fintech operations	Status of the case
2017-18 (w.e.f July 2017)					
2018-19					
2019-20					
2020-21					
2021-22					
2022-23					
2023-24 (upto November 2023)					

NIL

Yours faithfully,


15/12/2023

(Babneet Tuli)

Additional Commissioner

Fwd: Provisionally admitted Rajya Sabha Unstarred PQ No. S2389 "Income Tax Notice to Fintech Companies" - reg.

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

11 December 2023 at 18:04

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-gstpk1@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" <ccu-cexvzg@nic.in>, "DGGI HQRS POLICY" <dggihq-policy@gov.in>, "CCU CGST Visakhapatnam Zone" <ccu-cexvdr@nic.in>, "CCU CGST Thiruvananthapuram Zone" <ccu-cexcok@nic.in>, "DGGI Hqrs" <prdg.dggihqrs@gov.in>, "CCU CGST Shillong ChiefCommissionersUnitCentralExciseShillong" <ccu-cexshlng@nic.in>, "DGGI ChiefCommissionersUnitCentralExciseShillong" <ccu-cexshlng@nic.in>

Sent: Monday, December 11, 2023 6:02:48 PM

Subject: Provisionally admitted Rajya Sabha Unstarred PQ No. S2389 "Income Tax Notice to Fintech Companies" - reg.

**PARLIAMENT MATTER
MOST URGENT**

F. No. GST/INV/RS- PQ/S2389/2023-24
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 11th December, 2023

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

Madam/Sir,

Subject: - Provisionally admitted Rajya Sabha Unstarred PQ No. S2389 "Income Tax Notice to Fintech Companies" - reg.

Please see the enclosed Provisionally admitted Rajya Sabha Unstarred PQ No. S2389 (copy enclosed) to be answered on 19.12.2023.

2. In this regard, it is requested to provide reply to **part (c)** of the above question. Further, the information regarding the cases booked against **Apple, Google and Amazon (Fintech and non-Fintech operations)** for the period 2017-18 (w.e.f July 2017) to 2023-24 (upto November 2023) may be provided in the following format:

Evasion of GST by Apple, Google and Amazon:

(i) **Apple**

Year	No. of cases	GST detected (Rs. In Cr)	Evasion	Recovery (Rs. In Cr)	Whether for fintech/Non-fintech operations	Status of the case
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(ii) **Google**

Year	No. of cases	GST detected (Rs. In Cr)	Evasion	Recovery (Rs. In Cr)	Whether fintech/Non-fintech operations for	Status of the case
2017-18 (w.e.f. July 2017)						
2018-19						
2019-20						
2020-21						
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(iii) Amazon

Year	No. of cases	GST detected (Rs. In Cr)	Evasion	Recovery (Rs. In Cr)	Whether fintech/Non-fintech operations for	Status of the case
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2018-19						
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2020-21						
2021-22						
2022-23						
2023-24 (upto November 2023)						

* Generally Financial technology (Fintech) refers to the technological innovations in the design and delivery of financial services and products.

3. The above information may please be provided to this office by **13.12.2023 (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

F. No. GST/INV/RS- PQ/S2389/2023-24
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,
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(ii) Google

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(iii) Amazon

Year	No. of cases	GST Evasion detected (Rs. In Cr)	Recovery (Rs. In Cr)	Whether fintech/Non-fintech operations for	Status of the case
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Encl: As Above.

Yours faithfully,

A.M.J.
11/12/23

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

Income Tax Notice to Fintech Companies

From : rsqns@sansad.nic.in
Subject : Income Tax Notice to Fintech Companies
To : soparl-exp@nic.in

Wed, Dec 06, 2023 06:42 PM

PROVISIONALLY ADMITTED QUESTION FOR THE RAJYA SABHA

Starred /Unstarred Diary No.-- U2389

The Question Will be put down for -- 19/12/2023

Answer on the Ministry Department -- Finance(F IN)

Income Tax Notice to Fintech Companies

(a) Whether it is a fact that Income Tax Department is probing Indian units of Apple, Google and Amazon over non-payment of taxes to the tune of approximately over Rs. 5000 crore; (b) If so, complete details thereof; and (c) Whether these fintech companies are under lens by the GST Department also for evading GST and if so, details thereof?

Find all pieces [unclear]

1351

7/12

D/o Revenue

DDR

- CX9
- CIT (COSA) ITA
- CIT (Inv)

*Spd - Omibg M.
A.
17/12*

copy to

*Chairman
CBDT/CBIC*

to direct for

providing inputs expeditiously

Dy. No. RS... 259IPARL/EXP.

DATED... 7/12/23