

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION NO. 2417**

**TO BE ANSWERED ON MONDAY, AUGUST 04, 2025/ SRAVANA 13,
1947(SAKA)**

GST COLLECTION AND EVASION

2417. SHRI VE VAITHILINGAM:

Will the Minister of FINANCE be pleased to state:

- (a) the annual GST collection targets during the last five years and the manner in which the actual collections has compared with these targets;**
- (b) the total number of GST evasion cases detected during the last five years along with the corresponding value of taxes recovered;**
- (c) the manner in which the Government evaluates the effectiveness of measures such as e-invoicing and GSTN analytics in identifying systemic gaps, improving compliance and preventing recurring tax evasion; and**
- (d) the impact of these measures on revenue collection and addressing gaps in the system?**

ANSWER

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

(a) The actual revenue collection w.r.to Net Central GST compared to the Budget / Revised Estimates during the last five financial years are as follows:

**Net Central GST Collection
(CGST + IGST (residual) + GST Compensation Cess)**

Amount in Rs. Crores

Financial Year	Budget Estimates (BE)	Revised Estimates (RE)	Actual Collection	% of BE Achieved	% of RE Achieved
2020-21	6,90,500	5,15,100	5,48,777	79.5%	106.5%
2021-22	6,30,000	6,75,000	6,98,114	110.8%	103.4%

2022-23	7,80,000	8,54,000	8,49,132	108.9%	99.4%
2023-24	9,56,600	9,56,600	9,57,208	100.1%	100.1%
2024-25 [P]	10,61,899	10,61,899	10,26,490	96.7%	96.7%

Source: Receipt Budget of respective years; FY 2024-25 actual collection have been taken from PrCCA (CBIC); [P]= Provisional;

(b) The total number of GST evasion cases detected by Central Government formations, during last five years along with the corresponding value of taxes recovered are as follows:

Total GST Evasion Cases			
Period	No. of Cases	Detection (In Rs. Cr.)	Voluntary Deposit (In Rs. Cr.)
2020-21	12,596	49,384	12,235
2021-22	12,574	73,238	25,157
2022-23	15,562	1,31,613	33,226
2023-24	20,582	2,30,332	31,758
2024-25	30,056	2,23,375	26,799
Total	91,370	7,07,942	1,29,175

Total Number of ITC Fraud Cases			
Period	No. of Cases	Detection (In Rs. Cr.)	Voluntary Deposit (In Rs. Cr.)
2020-21	7,268	31,233	2,232
2021-22	5,966	28,022	2,027
2022-23	7,231	24,140	2,484
2023-24	9,190	36,374	3,413
2024-25	15,283	58,772	2,675
Total	44,938	1,78,541	12,831

Source: GST Investigation Wing;

Note: Total GST evasion data includes ITC fraud cases.

(c) & (d) There are various steps / measures taken by Central Government & GSTN to help in improving compliance and preventing tax evasion such as digitization through E-invoicing, GST analytics such as automated risk assessment based on compliance attributes of taxpayer, highlighting of outliers based on system-flagged mismatches, providing actionable intelligence with an aim to manage GST revenue risks through various tools, generating inputs regarding GST non-compliances or evasion on the basis of identifying anomalies in taxpayer behaviour (such as potential tax

evasion, fraudulent registration, and suspicious e-way bill activity etc.) and selection of returns for scrutiny and selection of taxpayers for audit based on various risk parameters. These measures are helpful in safeguarding the revenue and nabbing the evaders. Certain projects were also undertaken such as "Project Anveshan" (Analytics, Verification, Shortlisting of Anomalies) whereby newer techniques like Facial Recognition System (FRS), E-way bill data etc. were used for early identification of GSTINs with propensity for fake/ fraudulent activity to generate Intelligence reports.

While the above measures contribute to revenue collection, impact of such measures in identifying systemic gaps, improving compliance and preventing recurring tax evasion is not ascertainable.

The outcomes such as revenue growth and reduction in instances of tax evasion cannot be attributed solely to all or any individual such measure, as various other factors such as global economic conditions, economic growth in the country, level of domestic consumption of goods & services, tax rate etc. are also relevant for this.
