



**Office of the Commissioner,
State Tax, Uttar Pradesh,
(GST Section)**

**Letter No. GST/2023-24/ 60 /State Tax
Lucknow: Dated: 08 May, 2023**

To,

**All Additional Commissioner, Grade -1,
Additional Commissioner, Grade -2 (S.I.B.)
Joint Commissioner (Executive/Corporate Circle/ S.I.B)
State Tax, Uttar Pradesh.**

Subject: Guidelines for Special All-India Drive against fake registrations– regarding.

During the National Co-ordination Meeting of the State and Central GST officers held at New Delhi on 24th April 2023, the issue of unscrupulous elements misusing the identity of other persons to obtain fake/ bogus registration under GST, with an intention to defraud the Government exchequer, was deliberated. Such fake/ non-genuine registrations are being used to fraudulently pass on input tax credit to unscrupulous recipients by issuing invoices without any underlying supply of goods or services or both. This menace of fake registrations and issuance of bogus invoices for passing of fake ITC has become a serious problem, wherein fraudulent people engage in dubious and complex transactions, causing revenue loss to the government.

2. Various modus operandi of obtaining such fake registrations have been detected by Central and State Tax administrations. In some cases, forged documents, such as forged electricity bills, property tax receipts, rent agreements, etc. are being used as proof of principal place of business to obtain GST registration. In one of such recent cases detected by Gujarat State Tax authorities, it has been found that a few fraudsters have obtained fake GST registrations on the basis of PAN and Aadhaar number of persons from economically weaker sections without their knowledge. It was revealed that phone number on the Aadhaar cards of these persons were got fraudulently modified at the nearest Aadhaar Seva Centre, by taking these persons to the said Aadhaar Seva Centre by giving a nominal cash amount under guise of a government scheme and getting their Aadhaar Cards linked to a dummy mobile number by using their thumb impression.

In the National Co-ordination Meeting on 24th April 2023, it was discussed that while various system based and policy measures are being taken to address this problem of fake registration and fake input tax credit, there is a need of concerted and coordinated action on a mission mode by Central and State tax authorities to tackle this menace in a more systematic manner. It was agreed that a nation-wide effort in the form of a Special Drive should be launched on All-India basis to detect such suspicious/ fake registrations and to conduct requisite verification for timely remedial action to prevent any further revenue loss to the Government. It was decided that common guidelines may be issued to ensure uniformity in the action by the field formations and for effective coordination and monitoring of the action taken during this Special Drive. Accordingly, the following guidelines are issued for such concerted action on fake dealers/ fake billers in a mission mode:

(i) **Period of Special Drive:** A Special All-India Drive will be launched by all Central and State Tax administrations during the period 16th May 2023 to 15th July 2023 to detect suspicious / fake GSTINs and to conduct requisite verification and further remedial action to weed out these fake

billers from the GST eco-system and to safeguard Government revenue.

(ii) Identification of fraudulent GSTINs: Based on detailed data analytics and risk parameters, GSTN will identify such fraudulent GSTINs for State and Central Tax authorities. GSTN will share the details of such identified suspicious GSTINs, jurisdiction wise, with the concerned State/ Central Tax administration (through DGARM in case of Central Tax authorities) for initiating verification drive and conducting necessary action subsequently.

Besides, field formations may also supplement this list by data analysis at their own end using various available analytical tools like BIFA, ADVAIT, NIC Prime, E-Way analytics, etc, as well as through human intelligence, Aadhar database, other local learnings and the experience gained through the past detections and modus operandi alerts. GSTN may separately provide a note to the field formations, regarding the tools available in BIFA which may be useful during this drive.

(iii) Information Sharing Mechanism: Successful implementation of the Special Drive would require close coordination amongst the State Tax administrations, and between State and Central tax administrations to ensure seamless flow of data and for coordination with GSTN/ DGARM and other Tax administrations. For this purpose, the name, designation, phone number/ mobile number and E-mail Id of Nodal officer(s) appointed by CGST Zones and States is being annexed as Annexure-1 .

The Nodal officer of the State/ CGST Zone will ensure that the data received from GSTN/DGARM/other tax administrations is made available to the concerned jurisdictional formation within two days positively. The Nodal officer shall also ensure that any cooperation required by other jurisdictions under his control is promptly provided.

(iv) Action to be taken by field formations: On receipt of data from GSTN/DGARM through the Nodal Officer, a time bound exercise of verification of the suspicious GSTINs shall be undertaken by the concerned jurisdictional tax officer(s). If, after detailed verification, it is found that the taxpayer is non-existent and fictitious, then the tax officer may immediately initiate action for suspension and cancellation of the registration with a retrospective date including from the date of registration of the said taxpayer in accordance with the provisions of section 29 of UPGST Act , read with the rules thereof.

Further, the matter may also be examined for blocking of input tax credit in Electronic Credit Ledger as per the provisions of Rule 86A of UPGST Rules without any delay. Additionally, the details of the recipients to whom the input tax credit has been passed by such non-existing taxpayer may be identified through the details furnished in FORM GSTR-1 by the said taxpayer. Where the recipient GSTIN pertains to the jurisdiction of the said tax authority itself, suitable action may be initiated for demand and recovery of the input tax credit wrongly availed by such recipient on the basis of invoice issued by the said non-existing supplier, without underlying supply of goods or services or both. In cases, where the recipient GSTIN pertains to a different tax jurisdiction, the details of the case along with the relevant documents/ evidences, may be sent to the concerned tax authority, as early as possible, in the format enclosed as **Annexure-B**, through the Nodal Officer referred in para (ii) above.

Action may also be taken to identify the masterminds/ beneficiaries behind such fake GSTIN for further action, where ever required, and also for recovery of Government dues and/ or provisional attachment of property/ bank accounts, etc. as per provisions of section 83 of UPGST Act. Further, during the investigation/ verification, if any linked suspicious GSTIN is detected, similar action may be taken/ initiated in respect of the same.

(v) Feedback and Reporting Mechanism: A weekly action taken report shall be sent by the Zonal Additional Commissioner Grade-1 on every Friday after completion of the week in the format enclosed as **Annexure-A** to the Nodal Officer appointed for the state. If any novel modus operandi is detected during the verification/ investigation, the same may also be indicated in the said action taken

report. On conclusion of the drive, GSTIN-wise feedback on the result of verification of the shared suspicious GSTINs, will also be provided to the Nodal Officer of the state, as per the format enclosed in **Annexure-C**.

(vi) **National Coordination Committee:** A National Coordination Committee headed by Member [GST], CBIC and including Principal Chief Commissioners/ Chief Commissioners Delhi and Bhopal CGST Zones and Chief Commissioners/ Commissioners of State Tax of Gujarat, West Bengal and Telangana shall monitor the progress of this special drive. National Coordination Committee will meet periodically for this purpose. GST Council Secretariat will act as the secretariat of this National Coordination Committee. The Committee will also be assisted by GSTN and Principal Commissioner, GST Policy Wing, CBIC.

3. GST Council Secretariat will compile the reports received from various formations and make it available to the National Coordination Committee immediately. The unique modus operandi found during this special drive will be compiled by GST Council Secretariat and presented before National Coordination Committee, which will be subsequently shared with Central and State Tax administrations across the country.

4. These guidelines are being issued as per the decision of the National Coordination Committee.

5. Difficulties, if any, in implementation of these instructions may be informed to the undersigned

Enclosure: As above

By Order,

Ministry 8/5/23

(Ministry S.)
Commissioner, State Tax,
Uttar Pradesh

Copy To:

1. Joint Commissioner (I.T.), State Tax HQ, Lucknow for uploading the Circular on the Departmental Website.

Additional Commissioner (GST)
State Tax HQ, Lucknow.

Nodal Officers of the Centre for National Coordination Committee

S.No.	Name of CGST Zone	Name of Nodal Officers	Designation	Email Id	Contact Number
1	Ahmedabad	Shri Amit Kumar Mishra	Additional Commissioner	amit.mishra1919@nic.in ccu-cexamd@nic.in	9415122225
2	Bengaluru	Nadig Vishwas H.S	Joint Commissioner	nadig.vishwas@gov.in	7893752277
3	Bhopal	Shri Manoj Kumar	Additional Commissioner	ccu-cexbpl@nic.in	9920473164
4	Bhubaneswar	Shri Susanta Kumar Mishra	Joint Commissioner	susanta.mishra87@gov.in	9937288860
5	Chandigarh	Shri Hawa Singh	Assistant Commissioner	singh.hawa69@gov.in	9969777458
6	Chennai	Shri Jayapal Jayachandran	Deputy Commissioner	jayapal.j@gov.in	9906123290
7	Delhi	Shri Harish Y N	Deputy Commissioner	harish.yn@gov.in	9900113290
8	Guwahati	Shri Bhukya Venu Gopal	Assistant Commissioner	bhukyavg.g098301@gov.in	9848040798
9	Hyderabad	Smt V V Prasanna Kumari	Assistant Commissioner	prasanna.chatur@gov.in prasannachatur@gmail.com	9949710033
10	Jaipur	Shri Shashi Panwar	Additional Commissioner	shashi.panwar84@gov.in	8758934722
11	Kolkata	Shri Sarthak Saxena	Joint Commissioner	sarthak.saxena@gov.in	8745019060
12	Lucknow	Ms. Neha Lal	Joint Commissioner	neha.lal26@gov.in	9909984611
13	Meerut- Uttarakhand	Shri Nitin Wapa	Additional Commissioner	nitin.wapa@gov.in	9805100023
	Meerut- West UP	Shri D.D.Mangal	Additional Commissioner	dd.mangal@gov.in	9411841414
14	Mumbai	Shri Utkarsha	Deputy Commissioner	utkarsha.irs@gov.in	9718477437
15	Nagpur	Jalagam Chinnabbai	Assistant Commissioner	JC.G099201@gov.in	9346323010
16	Panchkula	Sh. Rishu Verma	Deputy Commissioner	rishu.verma87@gov.in	9780982414
17	Pune	Kanamarlapudi Ravi Kiran	Assistant Commissioner	kravikiran.g091001@gov.in	7981723478 9885189057
18	Ranchi - Jharkhand	Shri Kishore Barwa	Assistant Commissioner	kishore-b.g189201@gov.in	7070127879
	Ranchi -Bihar	Shri Rajeev Kumar Palliyal	Assistant Commissioner	rajeevkg079101@gov.in	9447384276
19	Thiruvananthapuram	Shri George Joseph	Deputy Commissioner	george.joseph@gov.in	9846053079
20	Vadodara	Shri Anunay Bhati	Additional Commissioner	Anunay.bhati@gov.in	9916473180
21	Visakhapatnam	Shri M. Sreekanth	Additional Commissioner	msreekanth.irs@gov.in	8985271556

Nodal Officers of the States for National Coordination Committee

S.No.	Namer of states/UT	Name of Nodal Officers	Designation	Email Id	Contact Number
1	Andhra Pradesh	Shri M Abhishikth Kishore	Special Commissioner	ap-spicct.enft@apct.gov.in	
2	Arunachal Pradesh	Shri Tapas Dutta	Deputy Commissioner	taps2004@gmail.com	9949992881
3	Assam	Shri Sakeel Saadullah	Additional Commissioner	shakeelsaadullah@yahoo.com	9435034020
4	Bihar	Shri Binod Kumar Jha	Joint Commissioner, State Tax	binodkumar.jha1968@gov.in	9471004478
5	Chhattisgarh	Shri Tarun Kumar Kiran	Deputy Commissioner	tarunrkiran.ctcd-cg@gov.in	7000922326
6	Delhi	Dr. Atish Kumar	Joint Commissioner	Personalbranch21@gmail.com	9933200400
7	Goa	Shri Saba Krishna Parab	State Tax Officer	saba.parab@gov.in	9637708554
8	Gujarat	Shri B.A. Solanki	Deputy Commissioner of State Tax, (Enforcement Co- Ordination)	dc-enfor-gstn@gujarat.gov.in	9824025559
9	Haryana	Sh. Raja Ram Nain	Deputy Excise and Taxation Commissioner (GST)	ho-gst.ctd@hry.gov.in	9818865064
		Sh. Krishna Kumar	Deputy Excise and Taxation Commissioner (TRU)	ho-tru.ctd@hry.gov.in	9899054177
10	Himachal Pradesh	Sh. Rakesh Sharma	Additional Commissioner of State Taxes & Excise (GST)	actc-gst-hp@gov.in	9418466511
		Swinky Bhardwaj	Asstt. State Tax Officer	asteo5-excise@hp.gov.in	
11	Jammu and Kashmir	Shri. Shakeel Maqbool	Additional Commissioner	adcctadm@jkcomtax.gov.in	9419179336
12	Jharkhand	Shri Brajesh Kumar	Assistant Commissioner of Taxes	Brajesh.kumar@jharkhandcomtax.gov.in	9801557884
13	Karnataka	Dr.M.P. Ravi Prasad	Additional Commissioner	addlcom.policy-law@ctd.ka.gov.in	9448459539
14	Kerala	Shri Mansur M I	Joint Commissioner (IA)	mansur.ctd@kerala.gov.in	9446454979
15	Madhya Pradesh	Smt. Rajni Singh	Additional Commissioner	addlcomm.enf@mptax.mp.gov.in	8989525859
16	Maharashtra	Shri Pralhad Paranjpe	Additional Commissioner	Adlcstvat2@gmail.com	
		Shri Babasaheb Gore	Deputy Commissioner (OSD)	gore.bm78@gmail.com	
17	Manipur	Shri Indra Kumar	Assistant Commissioner	y.indrakumar@gov.in	98561 28222
18	Meghalaya	Shri B Wahlang	Joint Commissioner of Taxes	birenw7@gmail.com	9436707427
		Shri V R Challam	Assistant Commissioner of Taxes	benny121169@gmail.com	9436106389
19	Mizoram	Shri C. Vanlalchhuana Mr. H.K. Lalhawngliana	Dy. Commissioner of State Tax & GST	c.chhuana@gov.in	9436158138
20	Nagaland	Shri Lima Imsong	Additional Commissioner of State Taxes	climaimsong@yahoo.com	9436003727
21	Odisha	Shri Kunu Padhi	Joint Commissioner of CT & GST (Enforcement & Policy),	kunu.padhi@odisha.gov.in	7008237861
22	Puducherry	Smt. Rewati S	Assistant Commissioner	acai-ctax@py.gov.in	7397717705

23	Punjab	Ms. Amrit	ETO	detc.gst.ptl@punjab.gov.in	7837200891
24	Rajasthan	Shri Arvind Mishra	Additional Commissioner	Acct.gst@rajasthan.gov.in	9461122527
25	Sikkim	Shri Ajay Raj Gurung	Deputy Commissioner	ajayrgurung@gmail.com	86173 58005
26	Tripura	Shri Ashin Barman	Superintendent	gst.tax-tr@gov.in	9436458189
27	Tamil Nadu	Shri T. Selvam	Deputy Commissioner	Selvamtiruvenkadam@gmail.com	
28	Telangana	Shri N Sai Kishore	Additional Commissioner of State Tax	jc_cst@tgct.gov.in	9949992320
29	Uttarakhand	Dr Sunita Pandey	Joint Commissioner	sunitapandey.gst@uk.gov.in	9412040850
30	Uttar Pradesh	Shri Harilal Prajapat	Joint Commissioner (GST)	hari.2371976@gov.in	9455011000 7235003026
31	West Bengal	Smt. Lovely Mukherjee	Additional Commissioner	lovely.mukherjee@wbcomtax.gov.in	9433084825

Annexure-A

Weekly Report on Action taken in Special All-India Drive against Fake Registrations

Name of the State/ CGST Zone:

Week ending:

(Amount in Rs Lakhs)

S. No	No. of GSTINs shared by GSTN/DGAR/M	No. of GSTINs identified locally	Total no. of GSTINs to be verified	No. of GSTINs for whom verification conducted	No. of Non-existing GSTINs found	Action taken				Total Amount of evasion of tax/ ITC detected	Total Amount recovered from GSTINs in the jurisdiction of tax authority	No. of recipients (GSTINs) of such non-existing GSTINs to whom credit has been passed on		Number of recipient GSTINs located outside jurisdiction, on details of which have been shared with the concerned jurisdictional tax authority	Remarks	
						No. of GSTINs suspended	No. of GSTIN cancelled	ITC blocked under Rule 86 A				No. of GSTINs where Provisional attachment made under section 83 of CGST Act	Within jurisdiction			Outside Jurisdiction
			4(2+3)			7a	7b	7c	7d	7e	8	9	10a	10b	11	12
1	2	3	4(2+3)	5	6											

Note:

- The report is to be given for action taken up to week, i.e. for the period from start of the drive up to the end of the week, for which report is being sent.
- A separate note may be enclosed in respect of any special modus operandi noticed during the week.

Annexure-B

Intimation about details of the recipients of the non-existent suppliers detected during the special All-India drive against fake registrations

A. Tax administration of the non-existent supplier:

B. Tax administration of the recipient:

C. Details of the supplier, recipients and the tax amount involved:

GSTIN of the non-existent supplier, along with Name & Address	GSTIN of the recipient	Name & Address of the recipient(s)	Tax amount/ ITC involved (in Rs Lakhs)				
			CGST	SGST	IGST	Cess	Total
1	2	3	4	5	6	7	8 (4+5+6+7)

D. Other relevant details, if any:

E. Details of enclosures (Panchnama/ Inspection report/ PV report/ Other relevant documents or evidences):

Place:

Date:

(Signature)
Name:
Designation:
Email address:

Enclosures: As above

Annexure – C

GSTIN-wise feedback regarding the outcome of the action against the suspicious GSTINs

Name of the State/ CGST Zone:

Date of submission:

S. No.	GSTIN	Legal Name/ Trade Name	Tax involved as estimated by GSTN/ DGARM/ tax administration (Rs. In Lakhs)	Was the lead correct? (Y/N)	If lead not correct, reason. (Choose one from - a/ b/ c/d) #	Action on GSTIN Registration (Suspended/ Cancelled/ No Action)	Detected tax amount (Rs. In Lakhs)	Recoveries made till date (Rs.)	Remarks
1	2	3	4	5	6	7	8	9	10

Note- Details are to be provided for each GSTIN covered in the drive, whether in the initial list or added subsequently

For Column 6 - Reason for lead not correct - Please choose one of the following-

- Data incorrect
- Data correct but taxpayer had reasonable explanation
- Data correct but taxpayer had complied before enforcement action
- Case already investigated before enforcement action