

F. No. GST/INV/Instruction/01/2021-22
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
(GST Investigation – Wing)

New Delhi, the 26th April, 2021

To
The Principal Director General/ Director General DGGI
The Principal Chief Commissioners / Chief Commissioners of Central Tax (All)

Sir/ Madam,

CGST field formations regularly detect cases of GST evasion/ misuse of input tax credit (ITC) facility. Many of these cases involve substantial Government revenue and also involve leading business houses or sensitive issues.

2. Though, after detection, these cases of GST evasion / misuse of ITC are reported through periodic reports and sometimes the field formations also keep the Zonal Member or the Member (Investigation) informed about the major cases through UO notes, there is considerable time gap in detection of cases and reporting thereof. As a result, it has been noticed that the Revenue Secretary or the Board comes to know of such cases after it has already appeared on news channels or social media. Such a situation causes embarrassment to the Board and needs to be totally avoided.

3. Therefore, it is requested to ensure that in all important and sensitive cases, the Chairman as well as the Zonal Member/ Member (Investigation) is immediately informed by sending a preliminary report, without waiting for conclusion of inspection, search, seizure or arrest proceedings which sometimes even take more than a day or two. Formal detailed report may be sent in due course. At the same time, it is also equally important to ensure that during the inspection, search, seizure, or arrest proceedings nothing is leaked to the press or any outside agency by anyone by phone, social media or any other means till it is officially made known by issue of press note or otherwise.

Yours sincerely,


Commissioner (GST-INV)