

F No. GST/INV/-OD/20-21
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST – Investigation Wing

Room No. 01, 10th Floor,
Tower – 2, Jeevan Bharti Building,
Connaught Circus, New Delhi – 110001
Date the 14th September, 2021

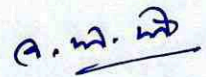
Corrigendum to Instruction No. 01/2020-21 [GST Investigation]

SUBJECT: CREATION OF A CENTRALIZED GST OFFENCE DATABASE OF CBIC

Please refer to Instruction No. 01/2020-21 [GST Investigation] dated 11th June, 2020 on the above subject.

2. Field formations have reported that they are facing difficulties in feeding the offence details in the DIGIT Module within 24 hours of the date of detection, as the issue of letter/ Summons may not always culminate in detection of evasion of tax/ duty and it may not be possible to ascertain the exact modus operandi immediately. Similarly, the offence may not be established on the date of visit/ search. Board has examined the issue(s) and it has been decided that the Para 5(d) of the above-mentioned Instruction may be read as follows:

“(d) The date of detection should be the date of issuance of the Incident Report for the purpose of feeding offence details in the DIGIT Module. It is suggested that the Incident Report should be issued within five working days of the date of search/ visit and in case, the enquiry is made under summons / letter, the date of prima facie having arrived at the decision that there is a case of evasion of tax / duty. Further, in case of audit-based detection, the date of issuing the minutes of the meeting of the Audit Monitoring Committee shall be taken as the date of detection.”



(Vijay Mohan Jain)
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To
Principal Director General [DGGI], New Delhi.
Principal Chief Commissioner(s)/ Chief Commissioner(s) of CGST [All Zones].

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Webmaster [E-mail: webmaster.cbicgst@icegate.gov.in] with a request to upload the same on the website.