

F. No. CBIC- 20/16/05/2023-GST To, All the Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /Commissioners of Central Tax All the Principal Directors General/ Directors General of Central Tax Madam/Sir, 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.....