PLCs just 0.6% of GST taxpayer base but pay 35% of revenue

The largest chunk of taxpayers — 80.2% — identify as proprietorship, and they pay about 13.4% of the total revenue collection. In terms of turnover, about 7% taxpayers fall under the ₹5 crore and above category but pay nearly 81% of total taxes. (see chart)

Similarly, large taxpayers above the ₹5-crore turnover threshold upload nearly 6,500 invoices per taxpayer per month compared with just 30 invoices if all taxpayers are taken into account.

Invoices are required to be uploaded by GST assessee with the GSTR-1 Return which has details of outwards sales by the businesses.