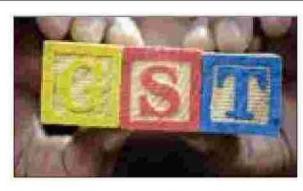
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## GSTN enables utility to lodge plaint against PAN misuse for registration

NEW DELHI: GSTN, which handles the technology backbone of the Goods and Services Tax, has enabled an utility to lodge complaints relating to misuse of PAN for obtaining GST registration, a move aimed at curbing creation of bogus entities for the purpose of tax evasion.

Any person whose PAN has been misused can lodge such a complaint. Following that, it would be sent to the concerned tax officer under whose jurisdiction the registration has taken place fraudulently for further action. The GST Common Portal now provides a search functionality to find out whether any GSTIN (GST identification number)



is issued on a particular PAN.

After inserting the PAN details in the search section, the details of the GST registration available on that PAN is shown. In case no registration is available on that PAN, then a 'No records found' message is displayed.

If any person finds that his/ her PAN (Permanent Account Number) has been misused, he/she can register a complaint on the GST portal and report the GSTIN which is fraudulently obtained using the PAN. AMRG & Associates Senior Partner Rajat Mohan said there are rising cases of GST frauds whereby non-existent individuals are illegally using PAN details of a taxpayer to obtain GST registration.

"GSTN has now come up with functionality whereby complaints regarding such deceitfully acquired GST numbers be flagged to the concerned jurisdictional authority.

"This digital tool will help arrest the GST frauds in the long run, with not much short-run impact, as this online facility will only identify but not take any regressive action against the said GST fraudsters," Mohan added.