

Directorate General of GST Intelligence

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About Directorate General of GST Intelligence:

- The Directorate General of Central Excise Intelligence (DGCEI) now renamed as Directorate General of GST Intelligence (DGGI).

- It is an **apex intelligence organization** functioning under the Central Board of Indirect Taxes & Customs, Department of Revenue, **and Ministry of Finance**.
 - It is entrusted with the task of **collection, collation, and dissemination** of intelligence relating to the **evasion of Goods and ServicesTax** (GST) and the duties of Central Excise and Service Tax on an all India basis.
 - **Functions of DGGI**
 - **Intelligence gathering:** It is responsible for gathering intelligence about **potential violations of the GST law**. This includes collecting information from various sources, such as GST returns, financial statements, and other documents.
 - It **develops intelligence**, especially in new areas of tax evasion through its intelligence network across the country and disseminates such information, by issuing Modus Operandi Circulars and Alert Circulars to sensitize the field formations about the latest trends in duty evasion.
 - **Investigation:** It has the power to conduct investigations into suspected cases of GST evasion or non-compliance. This may involve summoning persons, examining records, and carrying out searches and seizures.
 - **Enforcement:** It is responsible for enforcing the provisions of the GST law. This includes taking legal action against offenders, imposing penalties, and recovering any taxes or duties due.
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Q1:What is Goods and Services Tax ?

It is an indirect tax (not directly paid by customers to the government), that came into effect from 1 July 2017 through the implementation of the 101st Amendment to the Constitution of India by the Indian government.

Source:DGGI probing Mahadev Online Book for possible non-payment of GST

Source: <https://vajiramandravi.com/current-affairs/directorate-general-of-gst-intelligence/>

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