

## Campaign against

# FAKE INVOICE

### What is a “Fake Invoice”?

☞ Fake Invoice refers to a “Non-Compliant GST Invoice”.

“Non-Compliant GST Invoice” means any invoice which does not comply with the provisions of the CGST Act and Rules, 2017. Usually, “Fake Invoice” refers to a non-compliant GST invoice of the following types:

(a) Invoice without any “Supply”

(b) Invoice with a “Non-Compliant” supply.

### What is the effect of “Fake Invoice”?

☞ Any business or trade, who use “Fake Invoice” earn Input Tax Credit which is illegal and hence are liable for punishment under the CGST Law.

### What is the social effect of “Fake Invoice”?

☞ It is a social menace; it is against economy, society and development. Illegal Input Tax Credit earned using “Fake Invoice” is a drain on the economy and affects the GST revenue collections. Evil forces use “Fake Invoice” to generate “cash” which is most likely to be used for nefarious crimes and to fuel social tension.

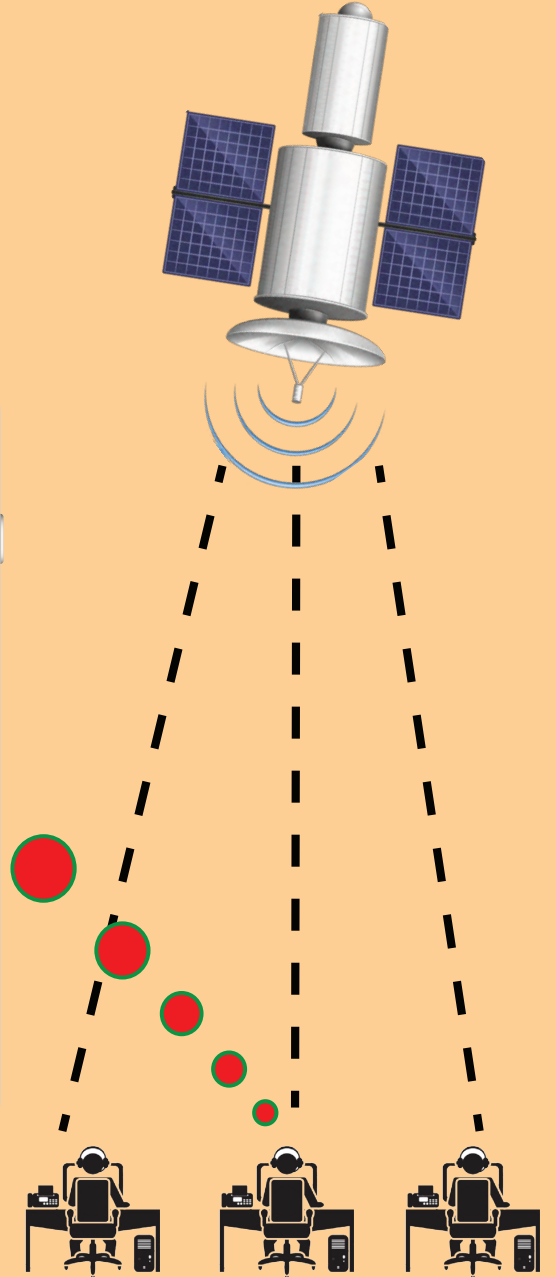
### How is “Fake Invoice” dealt with legally?

☞ Preparing and trading “Fake Invoice” is a criminal activity; this crime is punishable under the law with maximum imprisonment of upto five years, in addition to recovery of illegal Input Tax Credit with Interest and penalty.

### What is the role of citizens?

☞ If any citizen comes across this kind of criminal activity, please immediately inform the local CGST Seva Kendra either by telephone or by e-mail with details; your identity will be kept confidential; you will also be rewarded suitably subject to the guidelines of CBIC.

I made it big in life  
by selling illegal  
GST- invoices!  
Ha.. Ha..



Issued in public interest for creating awareness



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