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Introduction: The term “non-genuine taxpayer (NGTP)” has not been defined anywhere under the GST statutes. However, from an administrative standpoint several States/ Union Territories such as Delhi, Assam and Maharashtra use the term NGTP dealers to classify taxpayers who have not been found at the place of business during visits made by the GST Department and also to classify taxpayers who have been found to be engaged in fake billing/ issuance of invoices without underlying supplies at the time of investigation proceedings. The Maharashtra GST Department recurrently issues a list called the “non-genuine taxpayers’ list” in order to list all of the taxpayers that the State GST Department deems as an NGTP dealer. This article is intended at explaining the various scenarios in which the GST Department can declare a taxpayer as NGTP dealer and also in showing how the declaration of one taxpayer as