



# विश्लेषण

Workshop on GSTN BO & Analytics  
3<sup>rd</sup> to 5<sup>th</sup> October, 2024



## Book-5: Analytics

1. Business Intelligence & Fraud Analytics
2. GST PRIME: NIC - GST Analytical System
3. GST Invoice Analytical System
4. Analytics On E-Way Bill System

NACIN, Vadodara - *Making a Difference*



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## Book 5

### IX Analytics

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2. GST PRIME 4: NIC - GST Analytical System (Page 4)
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# Foreword

The National Academy of Customs, Indirect Taxes and Narcotics, ZTI, Vadodara is pleased to present वश्लेषण Workshop on GSTN BO & Analytics from 3rd to 5th October 2024. This workshop was conceptualised for the Commissioners, heading various organisations under CBIC.

The advent of GST has pushed all of us into an era of data, which is more than abundantly available. The challenge, now, is the effective use of the data to improve Tax Administration and, also, Taxpayer experience, thus helping the Nation grow, protecting its Economic Frontiers.

वश्लेषण attempts to cover critical aspects of GSTN BO, its modules, reports which it generates, and Analytical tools provided by GSTN and NIC, such as BIFA, GST Prime, E-Way Bill and Invoice Analytics. Equally important, is the sharing of experience of Senior Officers of the Department, who have put in 30+ years of varied experience.

This compilation of manuals and write up will serve as a valuable companion, ready reckoner for information and practical guidance. The compilation provides a fall-back reference to the many, data and analytical Tools.

We acknowledge the contributions of the Goods and Services Tax Network and National Informatics Centre, who have spared their valuable time and shared their expertise, for the success of this Workshop. The faculty and Officers who shared their experiences and expertise. Special thanks to Shri Manish Kumar Sinha, CEO, GSTN and Shri P V Bhat, DDG-NIC, Bengaluru, for their whole hearted support. Also acknowledge their valuable contribution to this compilation.

We also place on record our gratitude for such overwhelming response for this workshop, in the end its the participants who carry mantle of success.

We hope this workshop will serve as a valuable resource, supporting your critical role in shaping India's tax landscape.

Wishing you a happy learning experience.

Warm regards



अशिर त्यागी

[Dr Ashir Tyagi]  
Pr Additional Director General  
NACIN, ZTI, Vadodara



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# विश्लेषण Workshop on GSTN BO & Analytics 3<sup>rd</sup> to 5<sup>th</sup> October, 2024

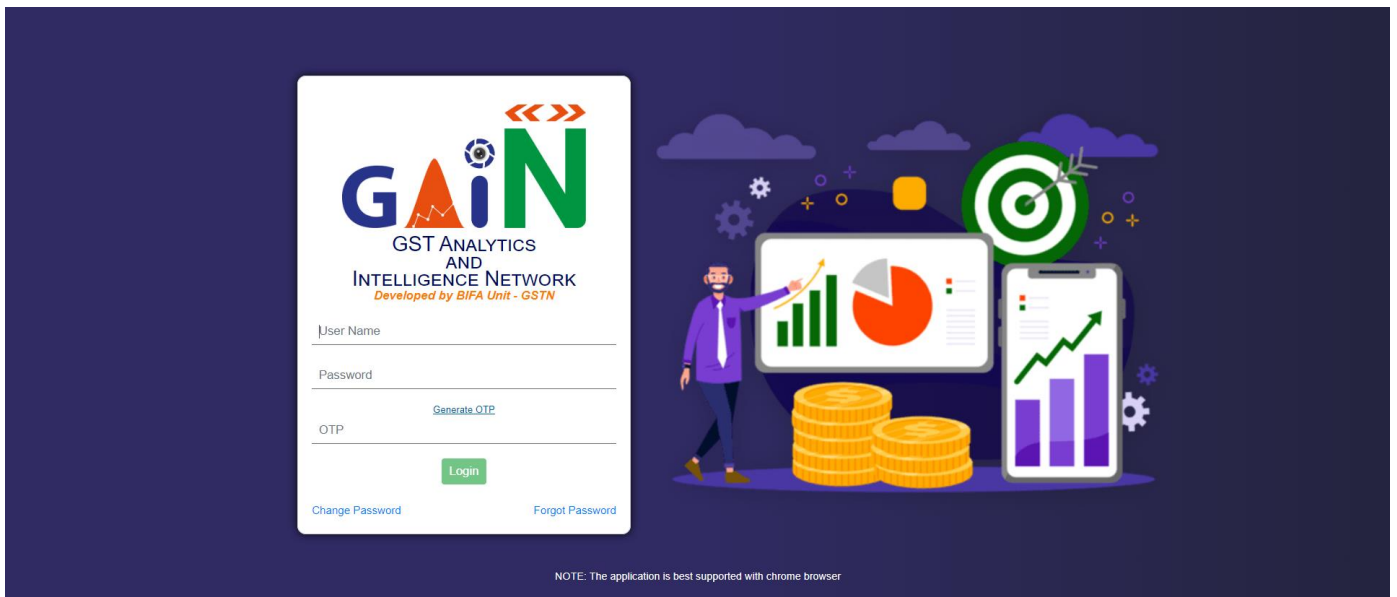
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		1	Business Intelligence and Fraud Analytics (BIFA)	
		2	GST PRIME- NIC-GST Analytical System	
		3	GST Invoice Analytical System	
		4	Comprehensive Analytics On E-Way Bill System	



## **Business Intelligence and Fraud Analytics**

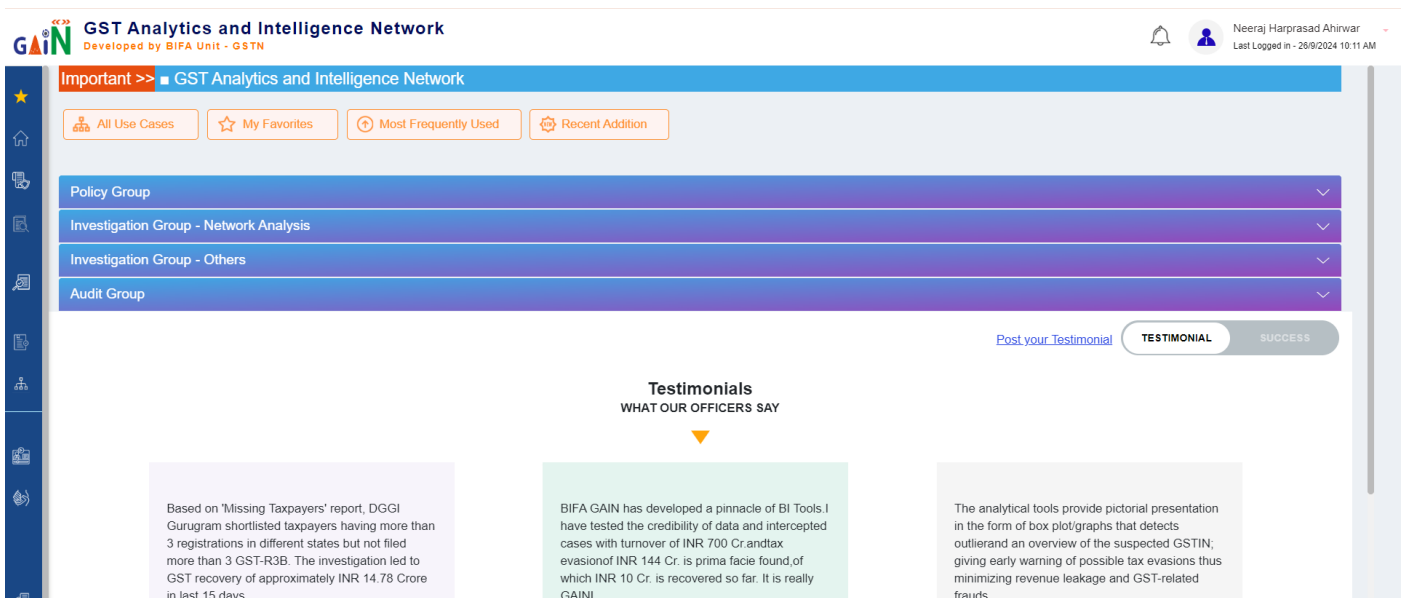


## 1. Login page of BIFA GAIN Portal:-



- The GST Analytics and Intelligence Network (GAIN) portal, commonly known as BIFA, has been developed by the Business Analytics vertical at GSTN for primary use of GST officers as a system tool in the area of GST related fraud, risk, forecasting and discovery based analytics.
- Nominated official(s) from Central or State GST Departments/Formations, the Department of Revenue, Central Board of Indirect Taxes and Customs (CBIC), etc are provided access to BIFA.

## 2. Home page for BIFA Portal



- There are multiple analytical models commonly addressed as ‘Use Cases’ that are available to officers in BIFA portal. Presently, around 60 ‘use cases’ are deployed on the BIFA portal for the

user. In order to understand the logic, usage, assumptions, interpretation of result, etc for any particular use case, ‘Help Manuals’ have been made available within the respective use case itself. The Manuals cover the objective and the directions on how to navigate the use case to derive the most useful insights.

### 3. Main Focus areas for BIFA Portal



3

### 4. Use Cases Group/Classification available in BIFA Portal:

The use cases in BIFA, have been bucketed under the following broad categories, namely:

- **Early Warning use cases** – This set of use cases include the lead-based dashboards which provide ready-made cases to the tax officers for investigation.
- **Revenue Leakage use case** – The use cases under this group employ comparative analysis of various declarations made by the taxpayer as well as third party data to flag instances of revenue leakage for remedial action by the officer.
- **Network Analysis use cases** – These use cases rely upon the analysis of transactions between taxpayers to pictorially present the relationship between them.
- **Investigation support use cases** – These use cases can be employed as assistive tools in ongoing investigations.
- **Policy Support use cases** – These use cases provide the analysis of various trends and are more useful for senior officers for monitoring and for those in policy formulation.

\* The output of the GAIN is for indicative purposes which have been derived using various business logics and algorithms. The same can be used by the officer to generate subsequent substantial evidence.

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# **GST PRIME 4: NIC - GST Analytical System**

National Informatics Centre

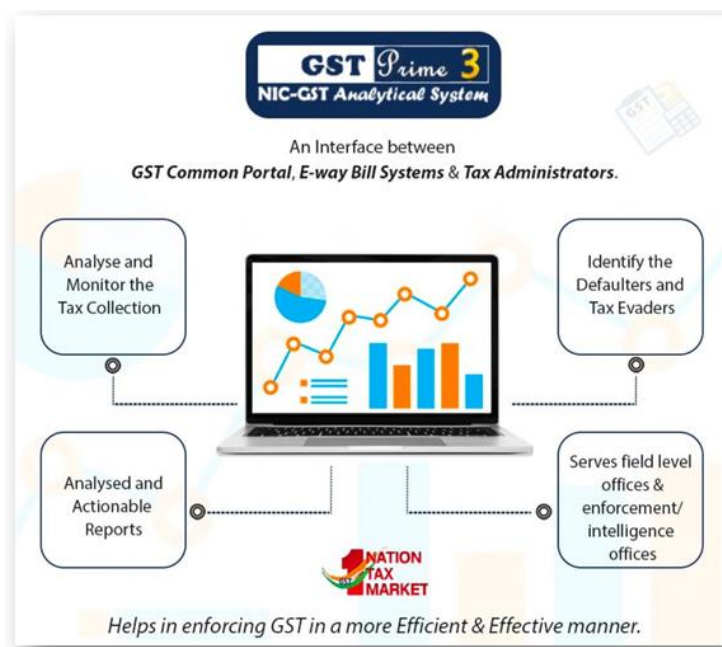


## 1. Introduction


GST Prime is a product by National Informatics Centre (NIC) to help the tax administrators of state/centre to analyse and monitor the tax collection and compliance in their jurisdiction. This system caters to the requirements of the field level offices and enforcement/intelligence offices to identify the defaulters and tax evaders. The system acts as an interface between GST Common Portal and E-way Bill Systems and tax administrators. It provides analysed and actionable reports and helps in enforcing GST in a more efficient and effective manner.

GST Prime, an Analytical tool for GST officers has played important role in improving the indirect tax collection of the State as well as of the Central GST. The officers of the Commercial Taxes department have been dependent on the application for their day-to-day activities in terms of

- Monitoring the tax compliance, to identify and initiate appropriate actions against the non-filers of returns
- Identifying and highlighting the possible fraudulent activities carried out by taxpayers to evade taxes, establishing relations / possible links with other stakeholders in case of frauds
- Identifying and reversal of ineligible Input Tax Credit claims
- Having complete information on the taxpayers through the taxpayer profile etc.
- Risk based analysis of the taxpayers that helps identification of cases for scrutiny, audit etc.
- AI based prediction of collection





## 2. Salient Features of GST Prime




**GST Prime 3**  
NIC-GST Analytical System

# Highlights







Real Time Data Analysis




ABC Analysis




Role Based Access




Intuitive Reports




Taxpayer Profile




Matching Statements




Evidence Based Reporting




All India Taxpayer Profile




Invoice Verification




Circular Trading



Supply Chain



Top Taxpayer Analysis









Better Tax Compliances

17-10-2023
GST Prime 3 by NIC, Karnataka
2

## 3. Expected Outcomes

### OUTCOME

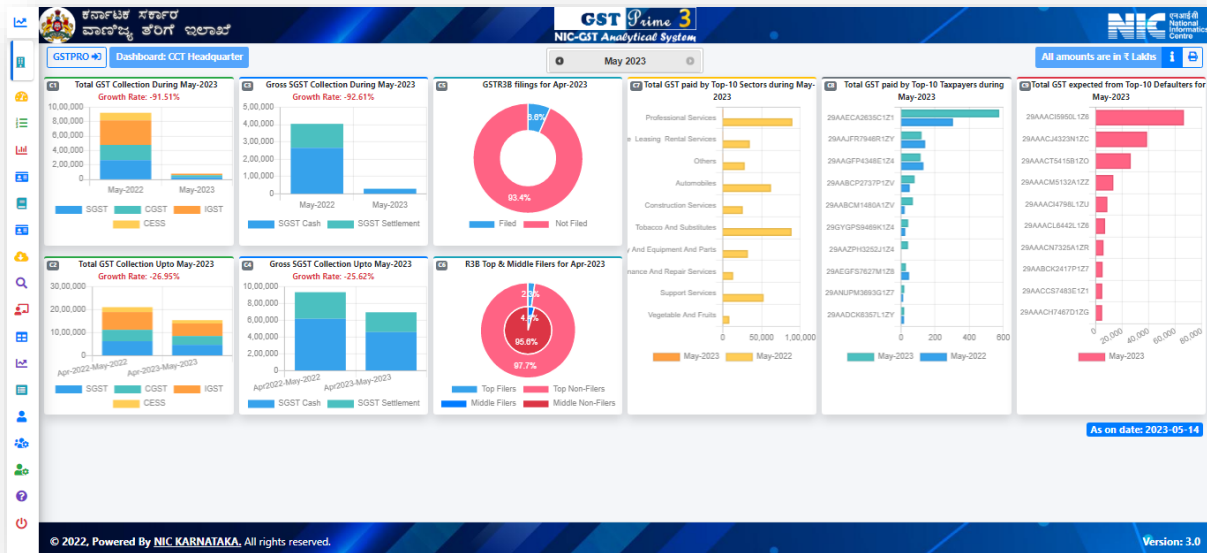
-  Effective Tax Compliance
-  Identification of Top Defaulters
-  Tax payer details at finger
-  Increased Tax Collection
-  Detection of Frauds
-  Identification of tax payers for Audit & Inspection

- ✓ ABC Analysis of taxpayers
- ✓ Secured access through 2 factor authentication
- ✓ 360° view of individual taxpayer
- ✓ Real-time data analysis
- ✓ Prediction of tax collection
- ✓ Building up of supply chain
- ✓ Facility to generate customized reports
- ✓ Cross verification of ITC claims
- ✓ User friendly, easy to understand & analyze data
- ✓ Advanced search on taxpayers

HIGHLIGHT

#### 4. Dashboard

The officers can view the critical information of their jurisdiction such as tax collections, GSTR3B filing status, top files and non-filers, sector-wise contributions etc. as soon as they log in to the system.

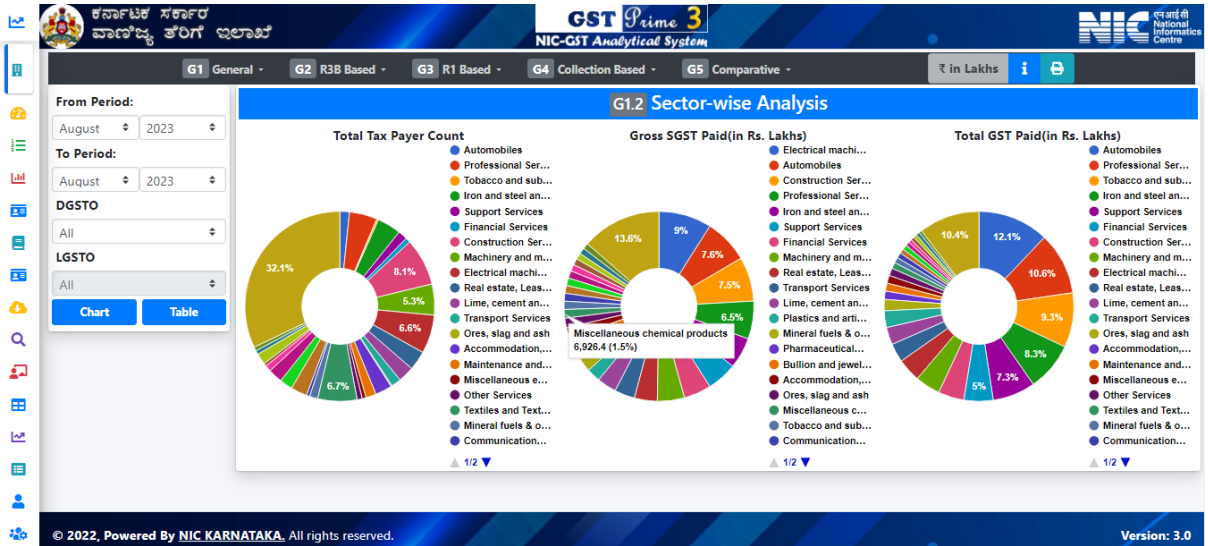


#### 5. Tax Analysis:

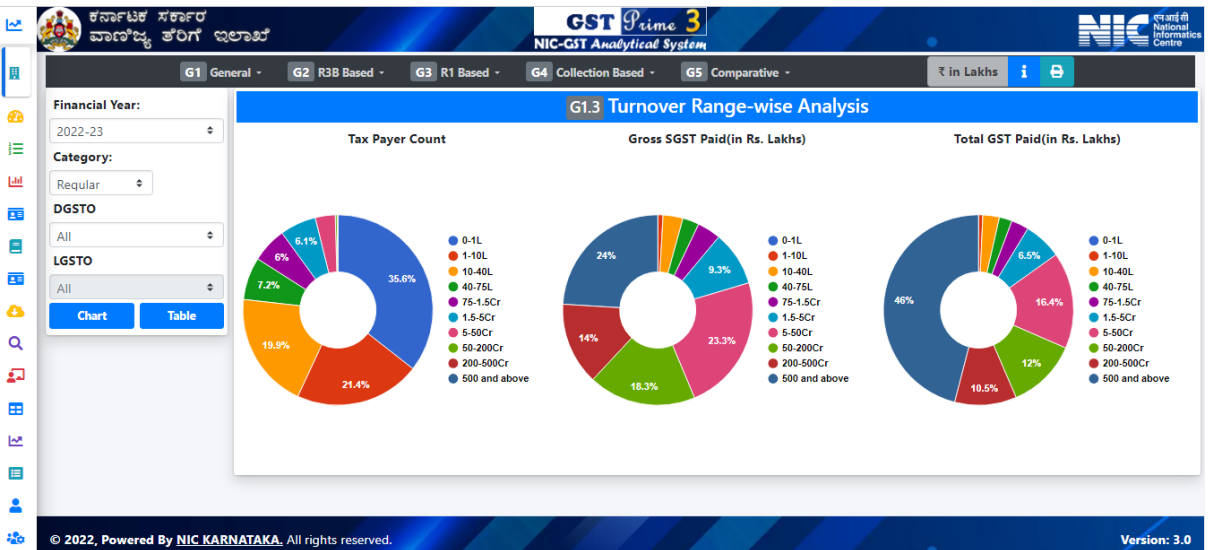
Various analysis on tax related data give useful insights to the top management in the form of charts and tables and help in taking informed decisions. The analysis is based on filings of GSTR1 (based on tax rates, top commodities etc.), GSTR3B (Type of outward supply, tax types, types of ITC and how tax is paid), Collections (Type of tax payment, Type of returns etc.) and comparison of GSTR1, GSTR3B, E Way Bill etc.

The analysis that are available in this section are as follows

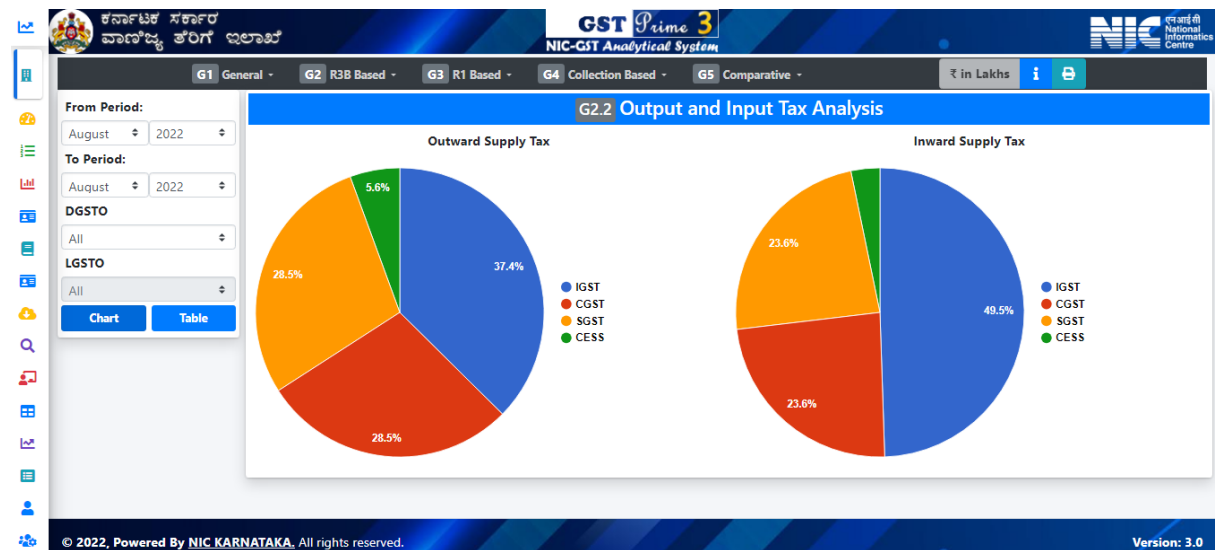
- Expected collection- Indicates the number of filers and non-filers, with GST collected from filers and expected tax from non-filers.
- Output and Input Tax - Report indicating category of taxes for outward supplies and inward supplies.
- Tax rate - Report indicating no. of taxpayers dealing with commodities of different tax rates and the tax collected from the respective commodities grouped on the tax rates.
- Comparison of GSTR3B Vs GSTR1 - Indicating number of taxpayers categorized based on filers, non-filers of GSTR1 & GSTR3B, range of tax differences between GSTR1 & GSTR3B. The Tax value and the tax differences for these category of tax payers is indicated.



Sector-wise Analysis of GST Collection



(Turnover Range-wise Analysis of GST Collection)



(Output and Input Tax Analysis)

## 6. Taxpayer Profile:

Provides complete details of taxpayers at one place by entering GSRTIN, such as basic information, all returns and payments, analysis on this data along with E Way Bill reports, statement and graphical analysis.

- **Statements** - Reports providing overall information of individual taxpayer like basic registration details, payments for all the return period, applicable Return types, Refund, Ledger and Analytical Reports such as Turnover, GSTR3B Vs GSTR2A and Tax paid details etc.

TAXPAYER PROFILE		Legal Name	TOYOTA KIRLOS KAR MOTOR PVT LTD	Jurisdiction	CENTRE
29AAACT5415B1ZO	GO	Office	RANGE-DWD6	Tax Group	100
<b>Statements</b>   <b>Eway Bill</b>   <b>Statement Analysis</b>   <b>R2A(ITC) Verification</b>   <b>Graphical Analysis</b>					
<b>Basic Details</b>	<b>BASIC DETAILS</b>				
Registration	Applicant Name	Toyota Kirloskar Motor Private Limited	Trade Name	Toyota Kirloskar Motor Pvt Ltd	
Payments	Mobile Number	9980098351	Email	veeresh_prasad@toyota-kirloskar.co.in	
Returns	State Division	DGSTO 2,Bengaluru	State Office	LGSTO 155 - Ramnagar	
Analytics	Central Division	WEST DIVISION-6	Central Office	RANGE-DWD6	
Ledger	Address	Plot No.1, Toyota Kirloskar Motor Pvt Ltd, Bidadi Industrial Area, Bidadi, Ramnagar - 562109.		Jurisdiction	Centre
Others	Tax Group	100	Sector	Automobiles	
Pull Registration From CP	Constitution of Business	Private Limited Company	Nature of Business	Factory / Manufacturing	
	Average Gross GST Paid	₹ 7,99,14,74,189.25	Average Gross SGST Paid	₹ -1,01,52,56,516.92	
	Date of Registration	01-07-2017	Date of Cancellation		
	Tax Payer Type	Regular	Registration Status	Active	

(Taxpayer Profile – Main Page with various options)

- **E Way Bill** - Report shows E Way Bill details of individual taxpayer based on Movement wise, Document wise, Outward and Inward GSTIN, HSN wise for selected period.
- **Statement Analysis** – Various statements and the parameters of these statements are analysed for a given financial year. Report shows financial year wise summary of turnover, output and input tax details, Ratios analysis, TDS and TCS transactions, outward and inward HSN details of taxpayer.
- **R2A (ITC) Verification** - Considering GSTR2A statement of the taxpayer, ITC claimed is verified with the suppliers' details for the selected financial year for both Intra or Interstate transactions. Here the existence of the supplier, their filing status, their GSTR3B tax as compared with the GSTR2A etc. are analyzed.
- **Graphical Analysis** – Graphical as well as tabular report shows month wise analysis of various parameters from the filings such as taxable values, output tax payable, ITC claimed, tax paid etc. for selected financial year.

## 7. All India Taxpayer Profile

Certain important details of taxpayers of other states can be viewed by entering GSTIN. The details such as basic registration details, GSTR1, GSTR3B and supplies to state details. This data is fetched on the fly from the GSTN common portal and not stored locally.

## 8. Filers Analytic Reports:

Various analytical reports are made available based on the returns filed, non-filers and various returns and statements are compared under a set of matching reports. There are additional analysis such as supply chains, circular trading and facility for verification invoices against the GSTR2A.

Following is the list of such reports.

- Filers Analytical Reports
- R3B Comparison Month on Month
- R3B Comparison Year on Year
- R3B Nil-Filers
- TDS/TCS Filers
- R3B from New Taxpayers
- HSN Based Taxable Supply (As per GSTR1)

SNo	GSTIN	Trade Name	Office	Jurisdiction	Business Sector	Return Period	Total GST Paid	Growth Rate	Trend
1	29AAJCS4517L1ZU	Star Health And Allied Insurance Company Limited	LGSTO 010 - Bengaluru(10)	Centre	Others-Financial Services	Jun-2023	12,56,45,149	10	🟡
						Jul-2023	16,84,32,009	34	🟢
						Aug-2023	15,57,51,134	-8	🔴
2	29AABC87987R1ZJ	British Airways	LGSTO 010 - Bengaluru(10)	Centre	SPR-Transport Services	Jun-2023	4,03,28,183	-19	🔴
						Jul-2023	4,56,68,743	13	🟡
						Aug-2023	4,20,98,359	-8	🔴
3	29AABC09247K2ZU	Oppo Mobiles India Private Limited	LGSTO 010 - Bengaluru(10)	State	Office/Sale Office-Furniture and bedding	Jun-2023	3,67,21,245	3672124400	🟢
						Jul-2023	4,89,31,885	33	🟢
						Aug-2023	41,63,112	-91	🔴

(Month-on-Month comparison of GST paid based on R3B data)

## 9. Non- Filers Analytical Report:

These are a set of reports based on the non-filers. Officers will be able to easily identify the big defaulters through the categorization of the tax payers into TOP, MIDDLE and OTHERS based on the tax paid by them in the previous financial years.

List of reports under this category are listed below

- R3B Non-Filers: SGST
- R3B Non-Filers: SGST
- R3B Non-Filers: Total GST
- R3B Non-Filers: Risk Based
- R3B Non-Filers: Continuously
- GSTR10 Non-Filers: Risk Based
- CMP08 Non-Filers
- TDS/TCS Non-Filers

**A2.2 R3B Non-Filed: Total GST**

Filters Selected: TP Group:Top | TP Range:2000 | DGSTO:DGSTO 2,Bengaluru | LGSTO:LGSTO 060 - Bengaluru | Jurisdiction:ALL | Return Period:082023

Sl	Sl	Sl	Sl	Sl	Sl	Sl	Sl	Sl	Sl	Sl	Sl	Sl	Sl
SNo	GSTIN	Trade Name	Office	Jurisdiction	Mobile	Reg Date	DeReg Date	Monthly Average of Last Year Total GST 2021-22	Expected Tax Payment (LY Avg. + 10%)	Action Taken (Count: Ltst. Dt)			
1	29AACCT8735C1Z7	T J N Construction (P) Ltd	LGSTO 060 - Bengaluru(60)	Centre	9448851880	2017-07-01	89,41,928	98,36,121					
2	29A AOC S 6685 G 1 Z J	Speedex Transcarriers Private Limited	LGSTO 060 - Bengaluru(60)	Centre	9845007912	2017-07-01	72,63,444	79,89,788					
Total:								1,62,05,372	1,78,25,909				

Showing 1 to 2 of 2 entries

(Top defaulters of R3B)

**A2.3 R3B Non-Filed: Risk Based**

Filters Selected: TP Group:Top | TP Range:10000 | DGSTO:DGSTO 1,Bengaluru | LGSTO:LGSTO 010 - Bengaluru | Jurisdiction:ALL | Return Period:082023

Sl	Sl	Sl	Sl	Sl	Sl	Sl	Sl	Sl	Sl	Sl	Sl	Sl	Sl
SNo	GSTIN	Trade Name	Office	Jurisdiction	Mobile	Last Return Filed	Monthly Average of Last Year Total GST 2021-22 (A)	No Of Months Non-Filers (B)	Risk Factors	Expected Tax Payment (A*B)	Action Taken (Count: Ltst. Dt)		
1	29AALCS2367Q1ZE	Sakthis Kitchen Private Limited	LGSTO 010 - Bengaluru(10)	Centre	9791302184	May-2023	9,50,628	3	4	28,51,884			
Total:							9,50,628			28,51,884			

Showing 1 to 1 of 1 entries

(Risk based defaulters of R3B)

10. Matching Analytical Reports

Reports helps in analyzing and matching differences between the returns such as GSTR1, GSTR2A, GSTR3B, GSTR7, GSTR8, E Way Bill. Comparing difference of ITC claimed in GSTR3B with GSTR2A and total output tax declared in GSTR3B with GSTR1 statement and so on

The list of reports in this category are as follows

- ITC claimed in R3B is more than R2A Statement
- ITC claimed in R3B, but NO R2A statement
- ITC claimed by recipients, but NO R3B filed by suppliers
- R1/EWB/R2A is submitted, but NO or NIL R3B
- Total Output GST declared in R3B is less than R1 Statement
- Full Tax payment through ITC
- Taxable Value submitted in R3B is less than declared by TDS/TCS auth.



- Taxable Value submitted in R3B is less than in E-Way Bill
- Tax in R1 is more than 60% of Tax in R2A but no R3B filing
- R3B Late Filers
- ITC Claimed by Contractors
- ITC Claimed by Hoteliers
- Input Tax Less Than 20% Or Greater Than 120% Of Output Tax
- Report On EWB More Than R1 Statement
- Report On EWB More Than R2A Statement

**A3.1 ITC Claimed In R3B Is More Than R2A Statement**

DGSTO: DGSTO 1.Ben | LGSTO: LGSTO 010 | Jurisdiction: ALL | Sector: All | From Period: Aug 2023 | To Period: Aug 2023 | Diff. Range: 10000 - 1 Lakh

Filters Selected: DGSTO:DGSTO 1.Bengaluru | LGSTO:LGSTO 010 - Bengaluru | Jurisdiction:ALL | Sector:All | From Period:082023 | To Period:082023 | Diff. Range:10000 - 1 Lakh

Showing 1 to 9 of 9 entries

SNo	GSTIN	Trade Name	Office	Jurisdiction	Mobile	No Of Months With Difference	R3B ITC Value	R2A ITC Value	Difference (R3B-R2A)
1	29ERAPS0128C2Z0	Mahalakshmi Beauty Hub	LGSTO 010 - Bengaluru(10)	State	9632774042	1	61,198	5,427	55,771
2	29BZDPJ5019B1Z0	Rajdhani Sage	LGSTO 010 - Bengaluru(10)	Centre	9980478702	1	49,250	220	49,030
3	29DHYP9407C1ZM	Balaji Marketing	LGSTO 010 - Bengaluru(10)	State	8904760205	1	67,669	44,810	22,859
4	29DERPD4728A1ZH	S K Traders	LGSTO 010 - Bengaluru(10)	State	9343823987	1	3,80,881	3,58,516	22,365
5	29ACCPH7945K1Z5	Vasavi Jewellers	LGSTO 010 - Bengaluru(10)	Centre	9880061114	1	9,42,802	9,25,382	17,420
6	29AFSPC0663C1ZK	Chetna Luria	LGSTO 010 - Bengaluru(10)	State	9844539593	1	36,718	19,685	17,033
7	29ABNPJ264K1ZA	Veena Sanees	LGSTO 010 - Bengaluru(10)	State	9036108119	1	20,185	4,197	15,988
8	29ABEF8518Q1ZQ	Aditi Fashion Trends	LGSTO 010 - Bengaluru(10)	State	9980603099	1	5,33,549	5,19,849	13,700
9	29AFQPA5959R1ZC	Sri Makesh Kumar Tex	LGSTO 010 - Bengaluru(10)	State	9035003939	1	30,062	17,943	12,119

Showing 1 to 9 of 9 entries

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(Mis-match statement, showing ITC claimed in R3B more than R2A)

**A3.4 R1/EWB Is Submitted, But NO Or NIL R3B**

DGSTO: DGSTO 1.Ben | LGSTO: LGSTO 010 | Jurisdiction: ALL | Sector: All | From Period: Jul 2023 | To Period: Jul 2023

Filters Selected: DGSTO:DGSTO 1.Bengaluru | LGSTO:LGSTO 010 - Bengaluru | Jurisdiction:ALL | Sector:All | From Period:072023 | To Period:072023

Showing 50 entries

Total Records: 16 (All Amounts Are In INR)

SNo	GSTIN	Trade Name	Office	Jurisdiction	Mobile	No Of Months Nil Or Non Filers	R1 Taxable Value	EWB Taxable Value
1	29AADCB7244B1ZW	Budget Cargo India Private Limited	LGSTO 010 - Bengaluru(10)	Centre	9971578822	1	54,67,591	0
2	29AELP55907F1Z2	Rashmi Steels	LGSTO 010 - Bengaluru(10)	Centre	9590625626	1	33,89,684	10,06,324
3	29DJGPK2829P1ZH	Aynaaz Enterprises	LGSTO 010 - Bengaluru(10)	State	9008057787	1	25,57,600	17,70,848
4	29ACNPG1482F1ZI	Khushboo Electricals	LGSTO 010 - Bengaluru(10)	State	9986697729	1	20,52,725	20,52,725
5	29B5DPA5514K1Z5	Aambey Maa Auto Components	LGSTO 010 - Bengaluru(10)	State	9844000563	1	0	40,41,500
6	29ATMPC0702G1Z1	Choudhary Scaffolding Contractor	LGSTO 010 - Bengaluru(10)	Centre	8446001780	1	24,98,323	7,65,000

(R1 and EWB submitted, no or NIL R3B return)

## 11. Box-Wise Reports

Box wise reports are categorized separately based on GSTR3B, GSTR1 and GSTR2A returns. To generate Detailed, Month wise and grand total wise reports based on Box wise GSTR1, GSTR2A returns for the respective recipients and suppliers GSTINs.

The list of reports in this category are as follows

- R3B Box-Wise Reports
- R1 Box-Wise Reports
- R2A Box-Wise Reports

## 12. ITC Analysis

Facility for building backward and forward supply chains, identification of circular trading and facility for verification of invoices against GSTR2A for the given GSTIN, financial year.

The list of reports in this category are as follows

- ITC-SGST Chain
- ITC-IGST Chain
- Invoice ITC Verification
- Circular Trading

SNo	Supplier GSTIN	Supplier Trade Name	Office	Reg Date	DeReg Date	No Of Returns R3B Filed	SGST + CGST In Box 3.1(a) Of R3B	Intra State Supplies As Per R2A - No Of Tax Payers	Intra State Supplies As Per R2A - Total No Of Invoices	Intra State Supplies As Per R2A - Total SGST + CGST Amount	Supplies To Above Tax Payer As Per Invoices	Supplies To Above Tax Payer As Per R2A - Total SGST + CGST Amount	Analysis
1	29AAACK6951H1ZA	Kropex Auto Private Limited	RANGE-BSD7(11600770Z)	2017-09-23		12	1,12,28,95,278	1,872	14,132	20,01,36,072	5	8,41,293	
2	29AAACK7822R1ZT	Kht Agencies Private Limited	RANGE-BED8(11200880Z)	2017-07-01		12	2,62,76,64,663	4,214	25,885	80,82,83,026	1	2,15,947	
3	29AAACB1518L1ZD	Bajaj Finance Ltd	RANGE-AED1(112001101)	2017-07-01		12	41,72,57,266	11,795	25,144	7,27,24,058	21	1,68,67,453	
4	29AABCI7601M1ZB	Quest Corp Limited	RANGE-CSD5(116005503)	2017-07-01		12	2,67,87,07,223	6,750	47,580	2,71,12,92,394	41	5,59,18,586	1.Supplier's SGST in R3B is less than ITC claimed by receipts in R2A.
5	29AABCT5458K1ZT	Teamlease Services Limited	RANGE-DSD5(116005504)	2017-07-01		12	1,23,45,15,023	4,917	13,850	1,25,28,58,184	39	27,68,636	1.Supplier's SGST in R3B is less than ITC claimed by receipts in R2A.

(ITC supply chain based on SGST)

- Invoice ITC Verification

To verify invoice details against the GSTR2A available for the taxpayer and find out if amount is matching or not based on month, supplier wise summary etc. This is very helpful in dealing with refund claims. Officers has to upload the invoice details in specified format and the system verifies the invoice details with the R2A statement of the tax payer, but also checks the genuineness of the supplier and his filing details of returns R3B for the selected period. Officers can cross-check this report before carrying out audit or inspection.

## 13. Risk Analysis

Risk related reports are grouped separately under risk analysis category. To scrutinize risk of individual taxpayers based on different parameters like particular taxpayer, selected office, filtered criteria and by uploading bulk taxpayer's file. Around 30 Risks have been identified to detect tax suppressions or evasions of individual taxpayers, this can be used for selecting cases for scrutiny, inspection or audit etc.

SNo	GSTIN (Click on GSTIN for details)	Trade Name	Office	Jurisdiction	Tax Paid Cash	Tax Paid Credit (ITC)	No. of Risks	Action Taken
1	29AFV178248222	Deep Water Explorers	RANGE-AED1(112001101)	State	2034510	431490	5	
2	29ACRP58009A1Z3	Sivalenkavenkata Sarathkumar	RANGE-AED1(112001101)	Centre	1074248	10072	2	
3	29CUAP51467D1ZJ	Saleem Ahmed	RANGE-AED1(112001101)	State	1206398	6264	3	
4	29AAFCH0987B1ZK	Hot Spot Food And Beverages Private Limited	RANGE-AED1(112001101)	State	606335	0	4	
5	29ABOP58692M1ZA	Charu Sharma	RANGE-AED1(112001101)	State	1330042	28478	2	
6	29DMLP55092G2ZB	Avighna Office Solutions	RANGE-AED1(112001101)	State	506159	6818972	2	
7	29AKDP1072K1ZK	Chetna B Raju	RANGE-AED1(112001101)	State	1320870	105857	2	
8	29AAEFC1238N1Z9	Cube	RANGE-AED1(112001101)	State	1386537	246963	3	
9	29AAJCC8517E1ZH	Cocoblu Retail Limited	RANGE-AED1(112001101)	Centre	10268227	2220462728	5	

(Risk based on analysis for selected office)

The list of reports in this category are as follows

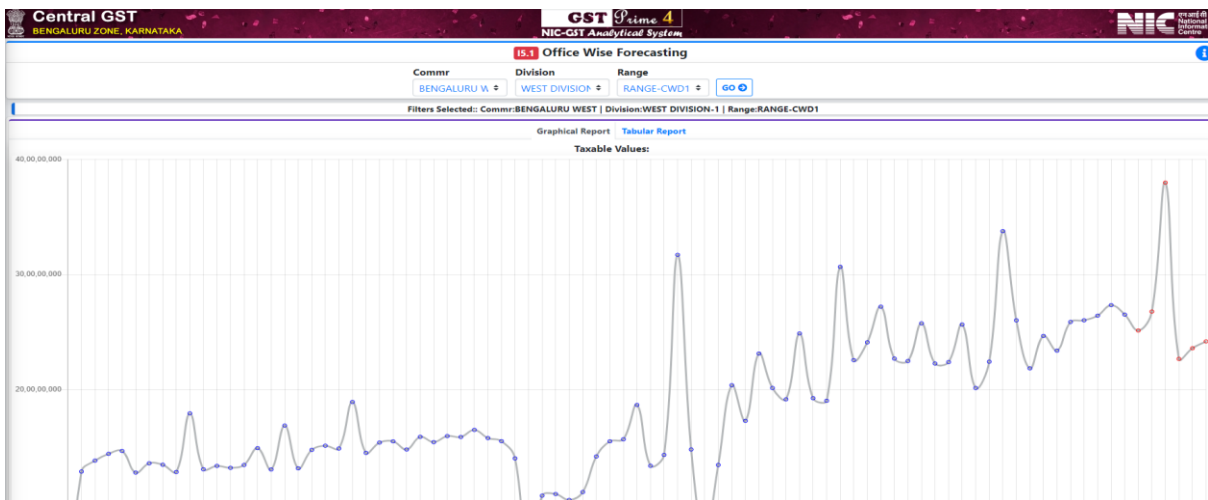
- Particular Taxpayer
- Taxpayers Of Selected Office
- Taxpayers Filtered On Selected Criteria
- Taxpayers From Uploaded File

#### 14. Forecasting Analysis

The latest technologies like Artificial technologies and machine learning are used for prediction of tax collection and detection of frauds.

The list of reports in this category are as follows

- Office Wise Forecasting
- Sector Wise Forecasting



(Office-wise Forecasting analysis)

#### 15. MIS Reports:

There are various MIS reports for the officers at all the levels based on the tax payer registration, payments, filings and action taken. The reports can be drilled down to the individual tax payer level.

Central GST  
BENGALURU ZONE, KARNATAKA

GST Prime 4  
NIC-GST Analytical System

NIC National Informatics Centre

**MIS REPORTS**

MIS On Collection	MIS On Registration	MIS On Returns	MIS On Sectors
<ul style="list-style-type: none"> <li>M1.1 Summary On Date Range (Payments)</li> <li>M1.2 Detailed Collection List (Payments)</li> <li>M1.3 Summary Monthly (R3B)</li> <li>M1.4 Collection By New TaxPayers (R3B)</li> </ul>	<ul style="list-style-type: none"> <li>M2.1 Registration Statistics</li> <li>M2.2 TaxPayer Group</li> <li>M2.3 TaxPayer Registration List</li> <li>M2.4 Multi-Registration with PAN/MOBILE/EMAIL/BANK ACCOUNT</li> </ul>	<ul style="list-style-type: none"> <li>M3.1 Return Statistics</li> <li>M3.2 Transition</li> <li>M3.3 Non-Fileers</li> <li>M3.4 Filers</li> </ul>	<ul style="list-style-type: none"> <li>M4.1 Sectorwise Taxpayers</li> <li>M4.2 Sectorwise HSN List</li> </ul>
MIS On Action Taken	E-Governance		
<ul style="list-style-type: none"> <li>M5.1 Collection Based Action Taken</li> <li>M5.2 Summary On Action Taken</li> </ul>	<ul style="list-style-type: none"> <li>E1.1 Taxpayers Details (Bulk)</li> </ul>		

(Various MIS Reports)



# GST E-Invoice Analytics System



**National Informatics Centre**

# 1. INTRODUCTION

The e-Invoice Analytics system is a powerful tool that helps senior management analyze and understand the economic impact of B2B e-invoices reported on the NIC e-Invoice portal. By leveraging various Key Performance Indicators (KPIs), the system provides insights into the country's or state's economic activity. It enables a detailed analysis of state performance concerning assessable value and tax collected, helping to identify trends, make data-driven decisions, and evaluate the overall fiscal performance.

## 2. AT A GLANCE

The e-Invoice Analytics system provides a comprehensive dashboard that allows users to quickly view key statistics, such as the number of Invoice Reference Numbers (IRNs) generated, the number of suppliers generating e-invoices, and the number of recipients involved for the selected period. These metrics help to implicitly identify the number of taxpayers benefiting from automatic Input Tax Credit (ITC) verification, streamlining compliance and enhancing transparency.

The screenshot displays the 'At a Glance' dashboard for the Goods and Services Tax (GST) e-Invoice Analytics system. The dashboard is for India, covering the month of September 2024, with data processed up to 9/21/2024. The dashboard is organized into a grid of metrics, with a left-hand navigation menu and a top navigation bar.

Category	Value	Category	Value	Category	Value
No. of IRNs Registered	13,30,56,389	No. of IRNs Cancelled	6,03,527	No. of EWB Generated on IRN	3,59,00,799
No. of Suppliers	7,98,130	No. of Recipients	66,60,000	No. of E-Commerce Operat	9
No. of PANs Enabled	11,86,168	No. of PANs Registered	10,57,428	No. of PANs Generating IRN	9,24,798
No. of GSTINs Enabled	14,82,347	No. of GSTINs Registered	12,97,687	No. of GSTINs Generating IRN	11,33,353

The dashboard also includes a left-hand navigation menu with options like 'At a Glance', 'India', 'State', 'PAN', 'GSTIN', 'Sector', 'HSN', 'Other Categories', 'Statistics of IRN', 'State Analytics', 'TaxPayer Profile', and 'Supply Chain'. The top navigation bar features the 'GOODS AND SERVICES TAX e - Invoice Analytics' logo and the 'NATIONAL INVOICE CREDIT CENTRE' logo.

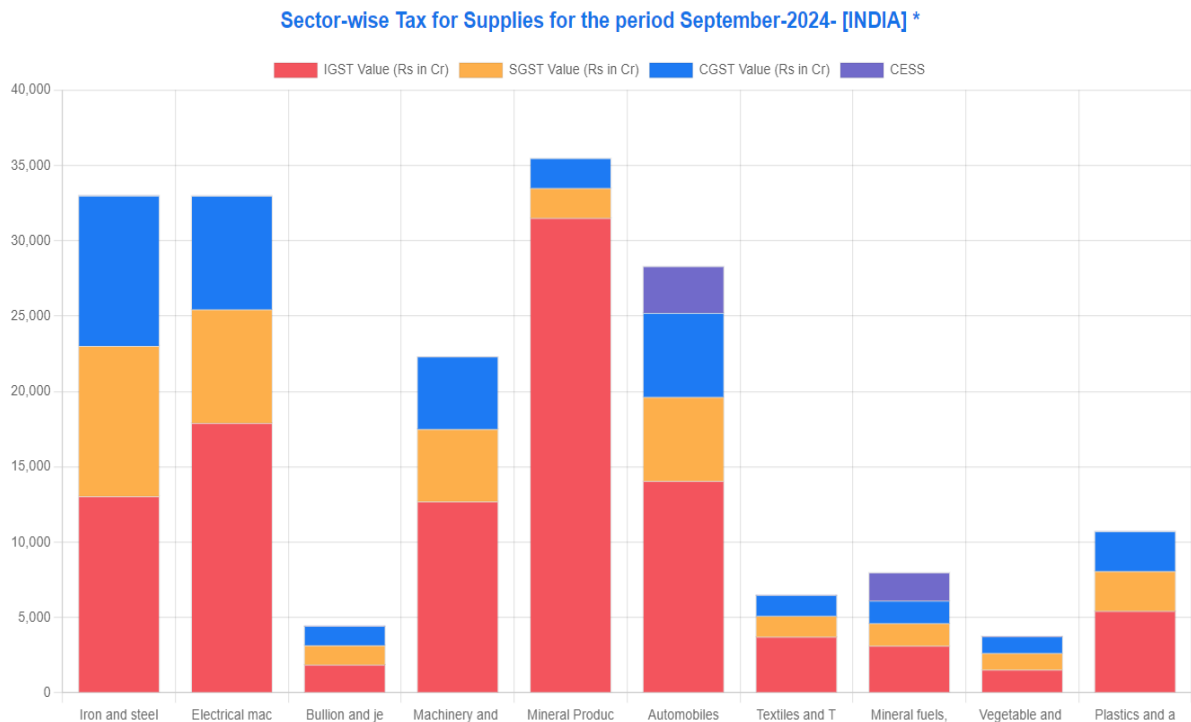
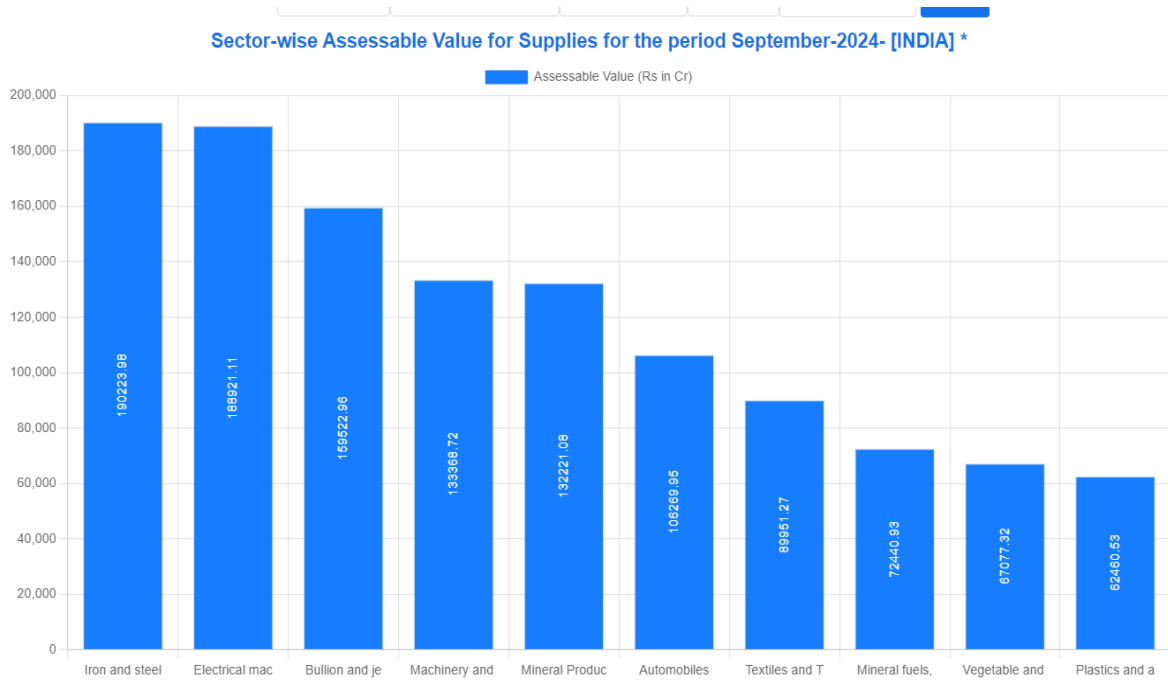
### 3. PAN-INDIA/STATE-WISE ANALYSIS

This section of the e-Invoice Analytics system focuses on identifying the top-performing states within a selected period, based on assessable value and tax collected. By analyzing these key metrics, stakeholders can determine which states are contributing the most to the national economy. Additionally, the system provides performance insights based on exports KPIs, allowing an assessment of how well states are performing in the export sector. This dual analysis of domestic and export performance helps in recognizing high-performing regions, understanding economic patterns, and guiding regional economic policies and support measures.



## 4. SECTOR ANALYSIS

The analytics section of the e-Invoice system offers valuable insights into the economy by breaking down data based on different sectors. This sector-wise analysis helps in understanding which industries are driving economic activity, their contribution to tax revenue, and overall performance. Additionally, the system provides specific analysis on sectors involved in exports. This detailed sectoral analysis helps identify key growth areas and monitor export-trends.

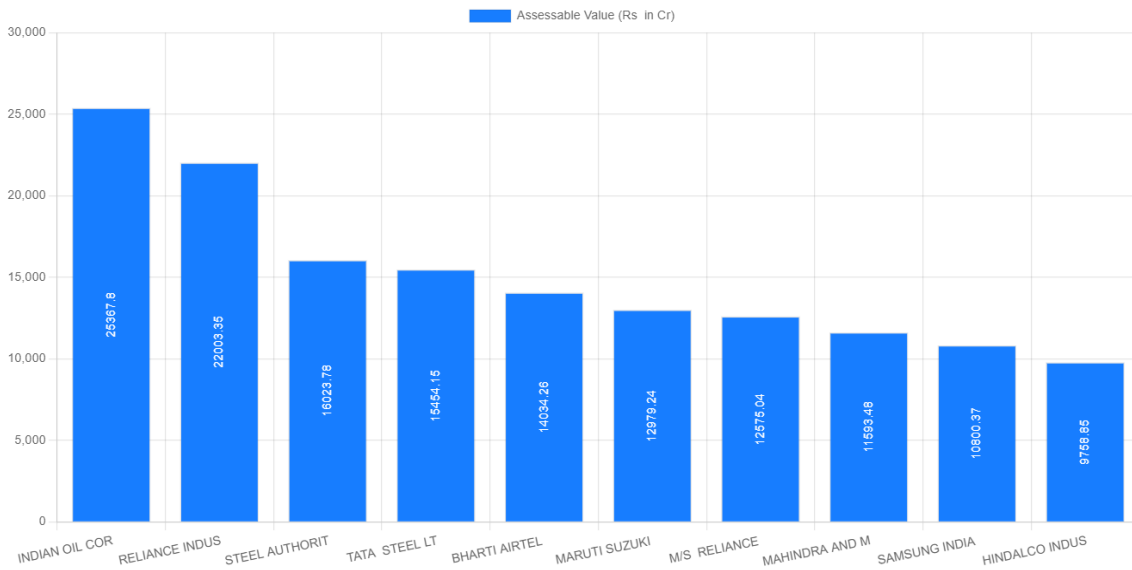




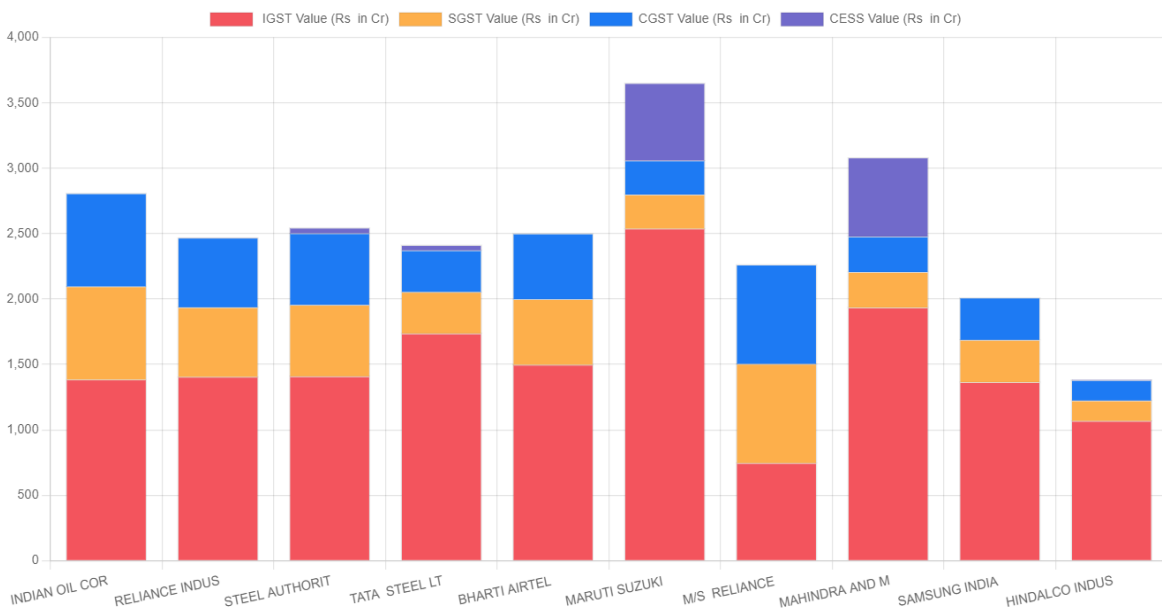
## 5. PAN-WISE ANALYSIS

The "Analysis on Companies" section of the e-Invoice Analytics system provides detailed insights into the performance of top companies based on their Permanent Account Number (PAN). This analysis helps in identifying the highest contributors to tax revenue and their economic impact. Additionally, the analytics can be further drilled down to a more granular level by examining data at the Goods and Services Tax Identification Number (GSTIN) level. This deeper analysis enables a closer look at individual business units within a company, offering a clearer picture of their compliance, tax contributions, and overall economic activity.

PAN-wise Assessable Value for Supplies for the period April-2024- [INDIA] \*

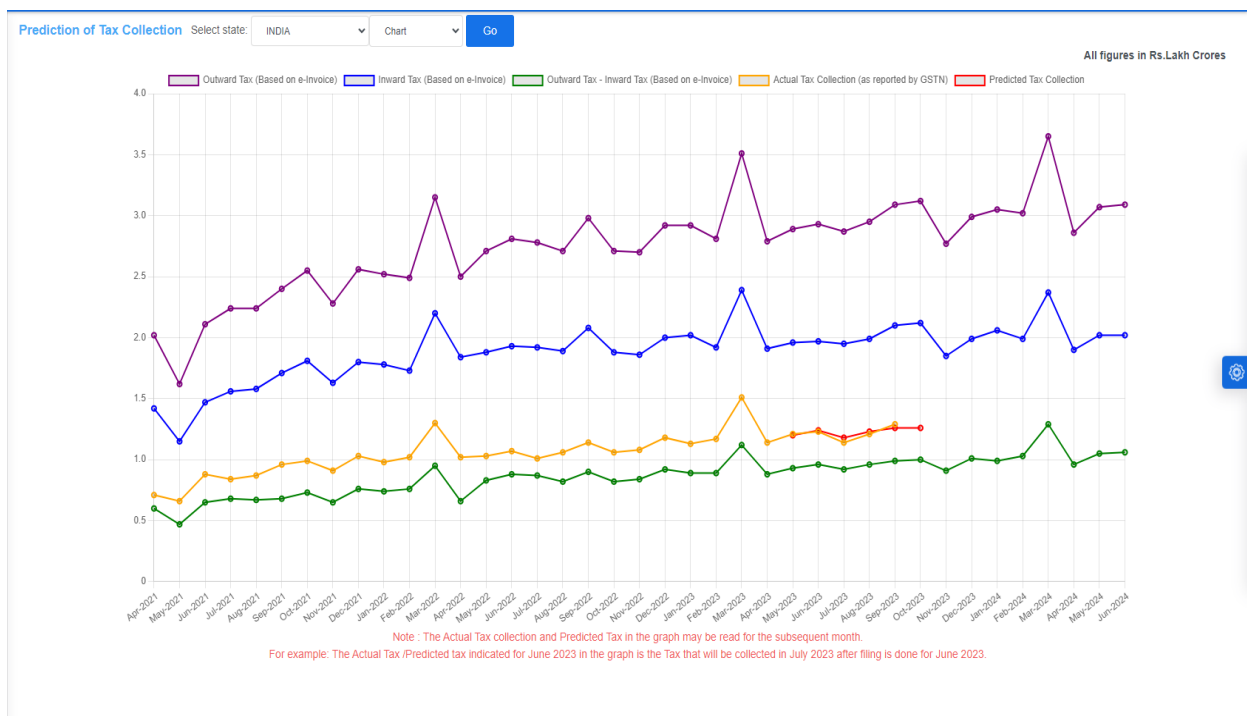


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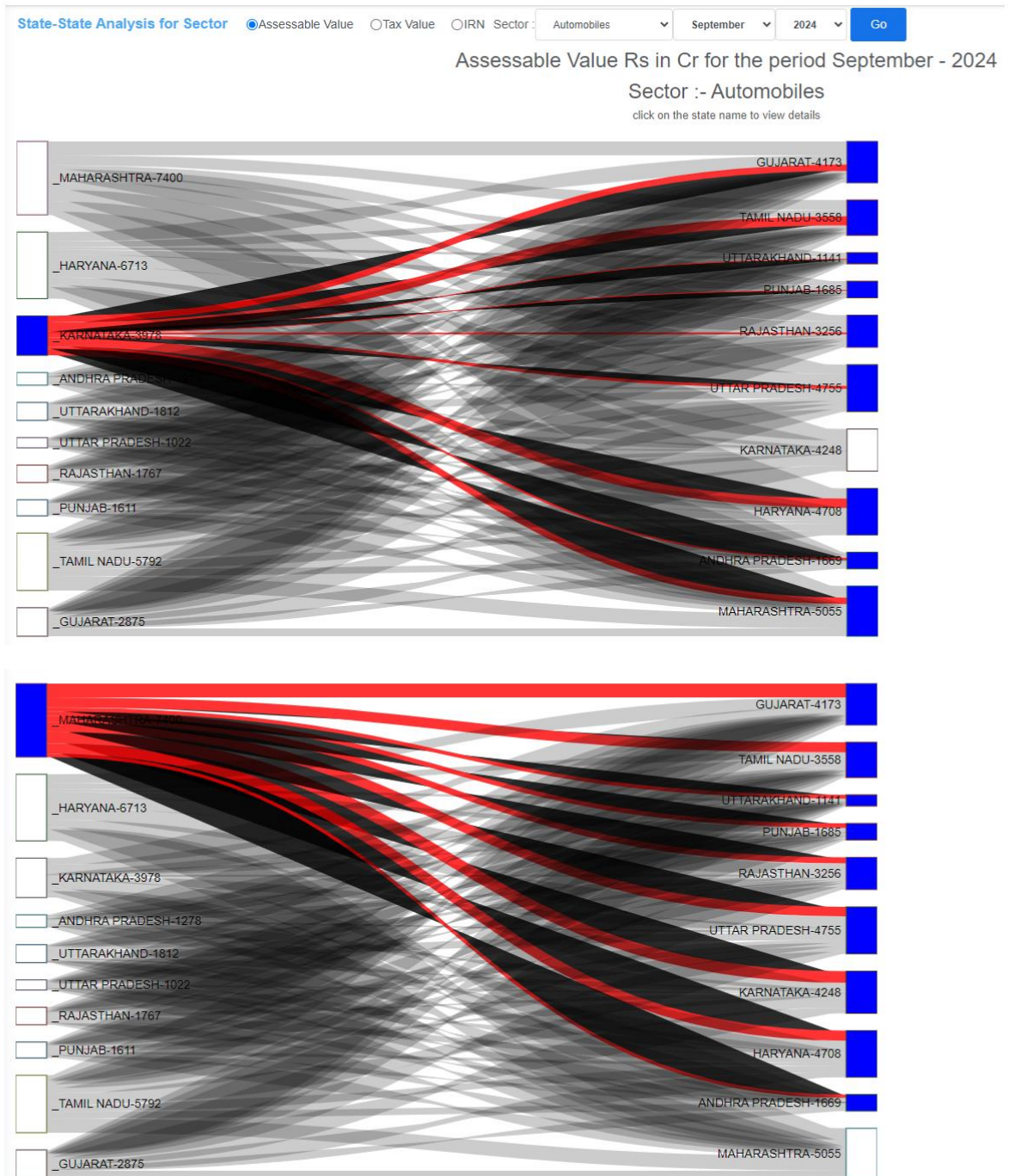
## 6. PREDICTIVE ANALYTICS

The e-Invoice system utilizes predictive analytics to forecast tax collection with an impressive accuracy rate of 99%. This high level of precision has been instrumental in aiding government authorities in planning and decision-making processes. By accurately predicting tax revenue, the system helps in budget forecasting, resource allocation, and identifying potential revenue shortfalls. This capability not only enhances fiscal management but also supports proactive policy formulation, ultimately contributing to improved economic governance.



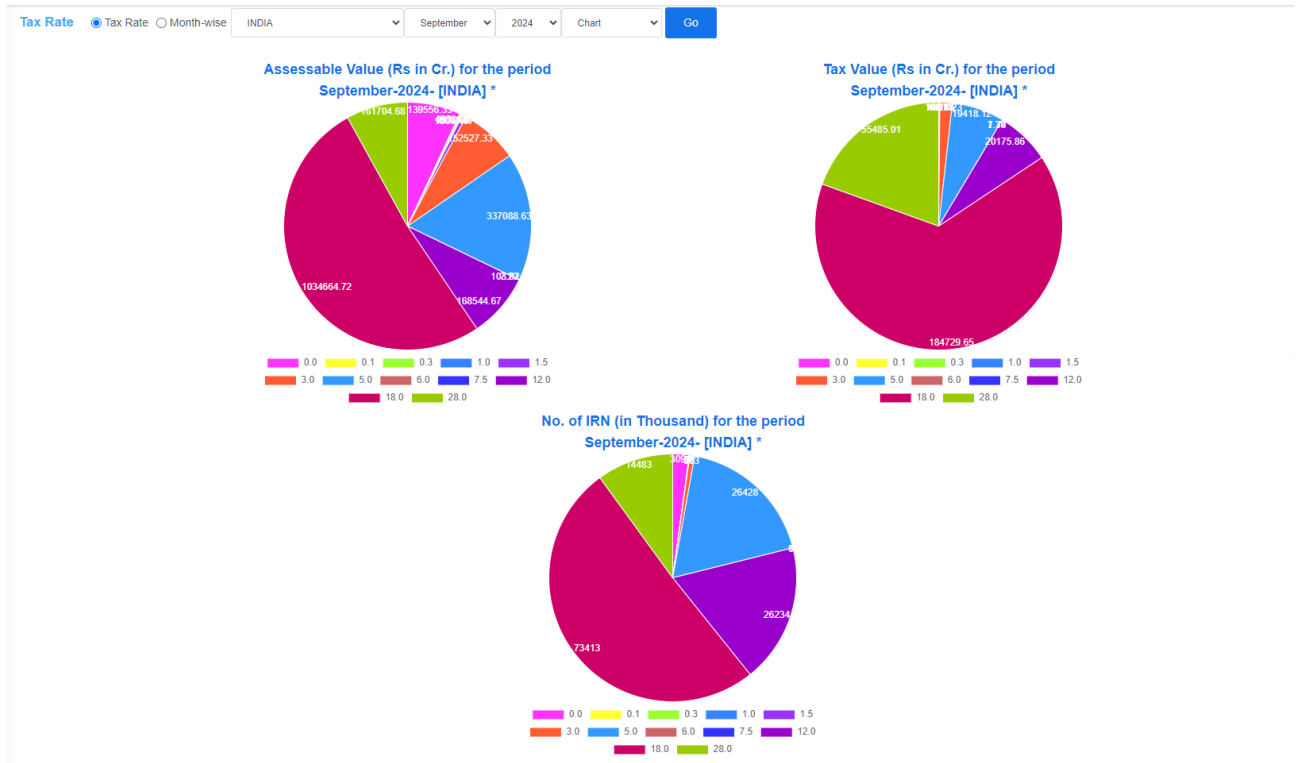
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## 8. TAX RATE-WISE ANALYSIS

The section provides the tax rate wise supplies of goods and services for selected state and periods.



## 9. TAX PAYER PROFILE

This section provides the tax payer-wise complete profile of supplies and receipts of assessable value, tax, HSN, etc.





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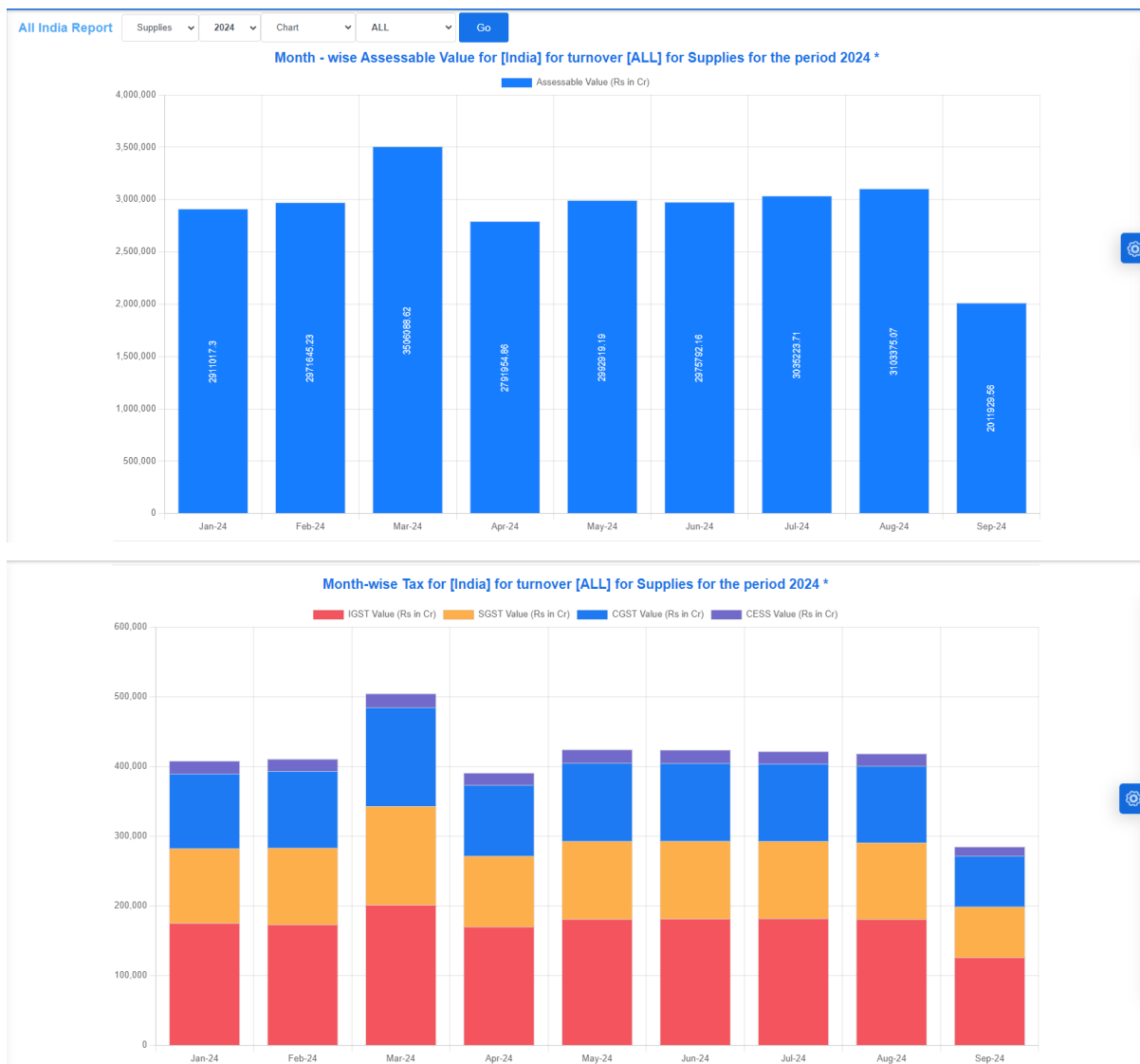
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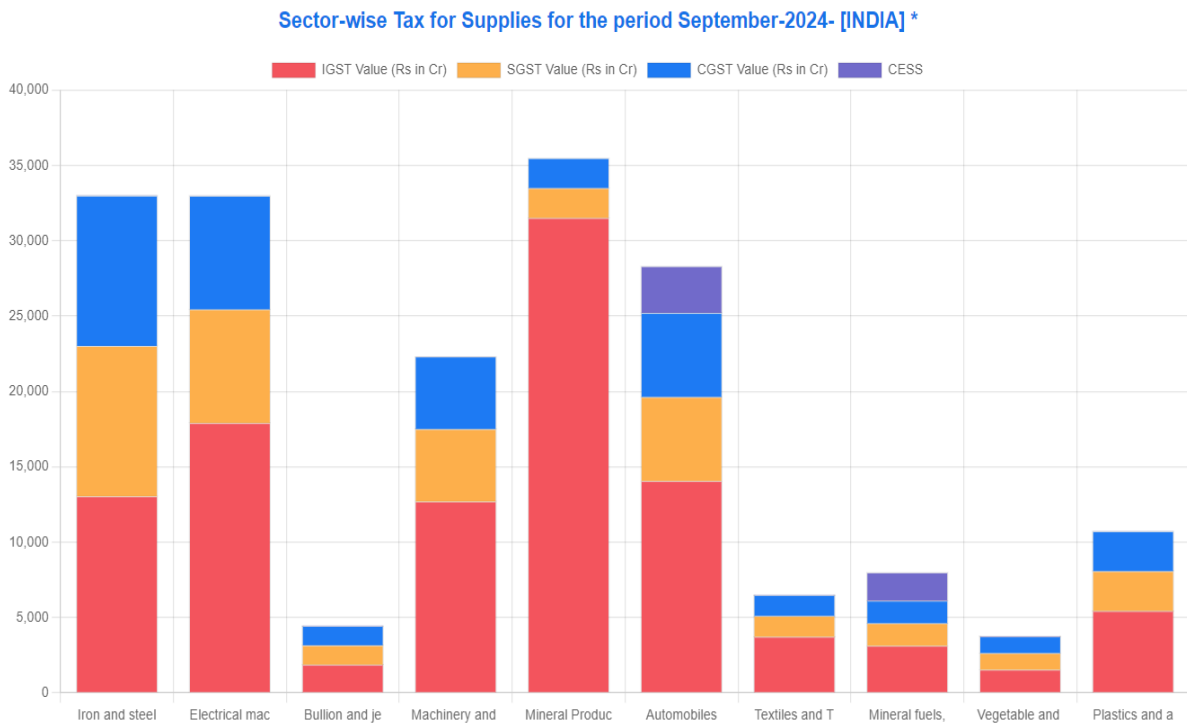
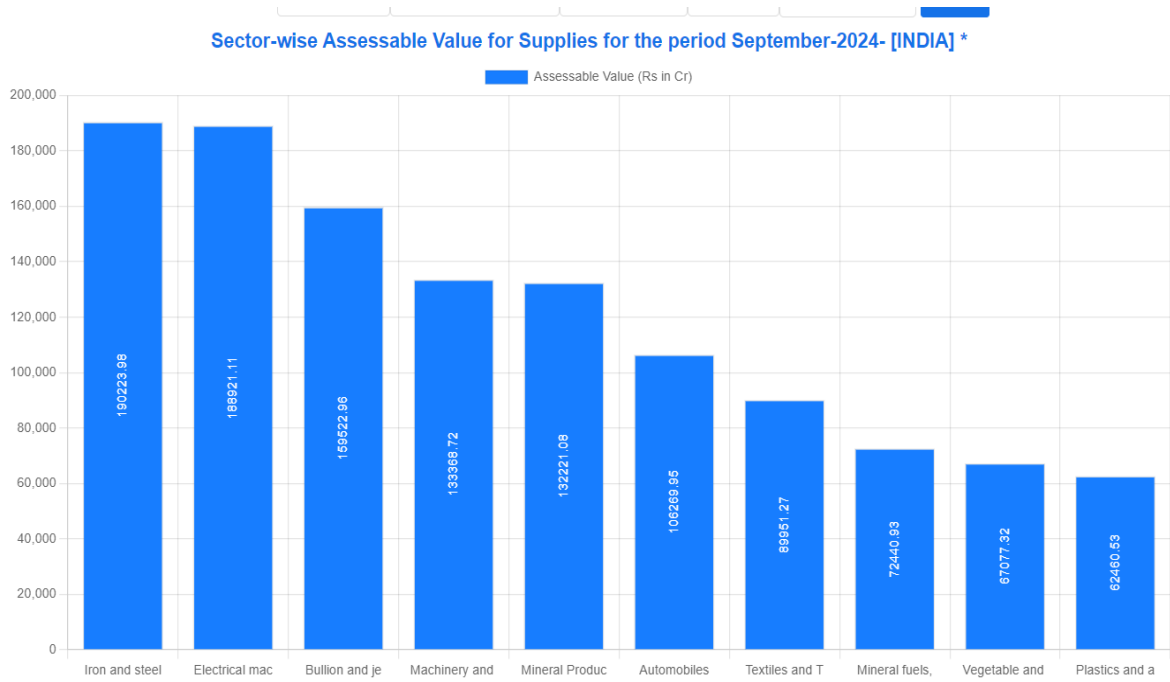
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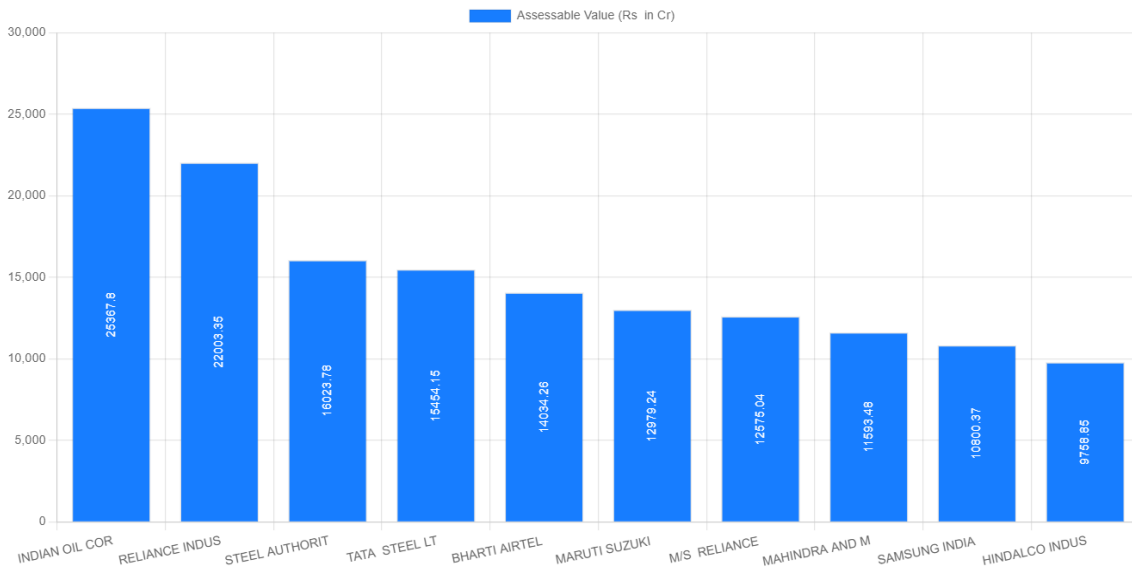
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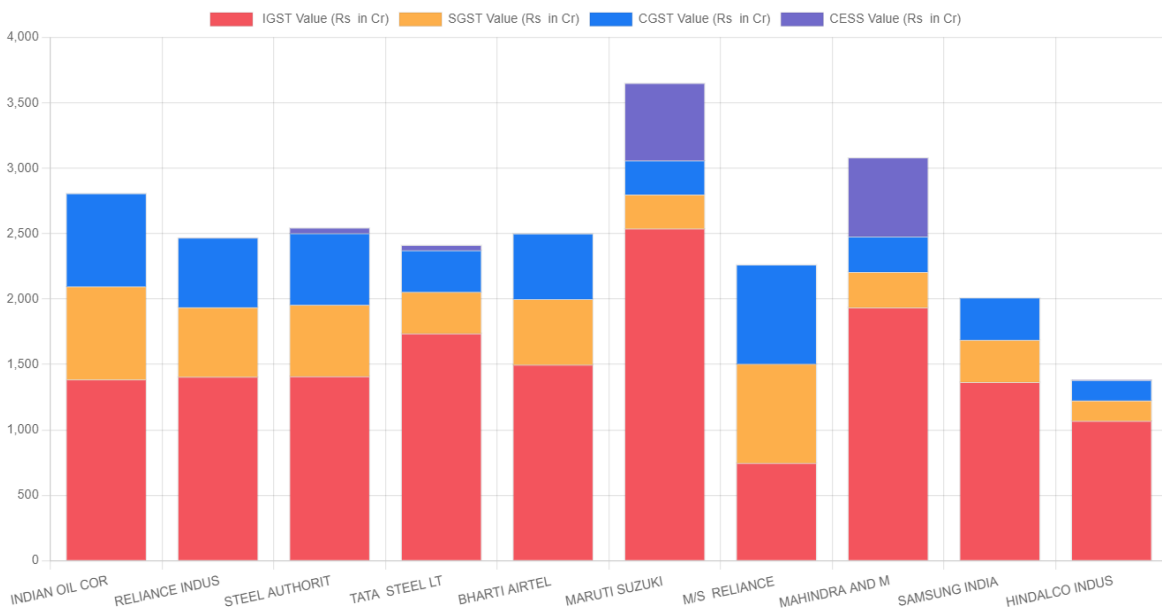
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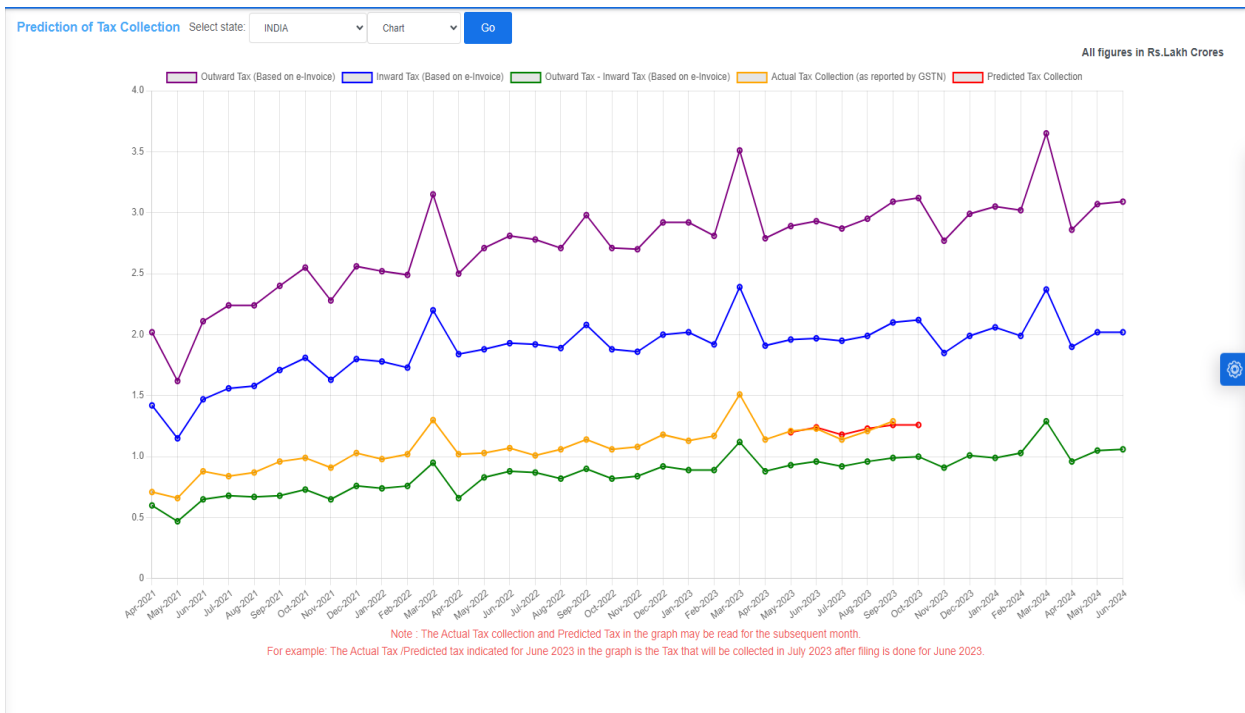


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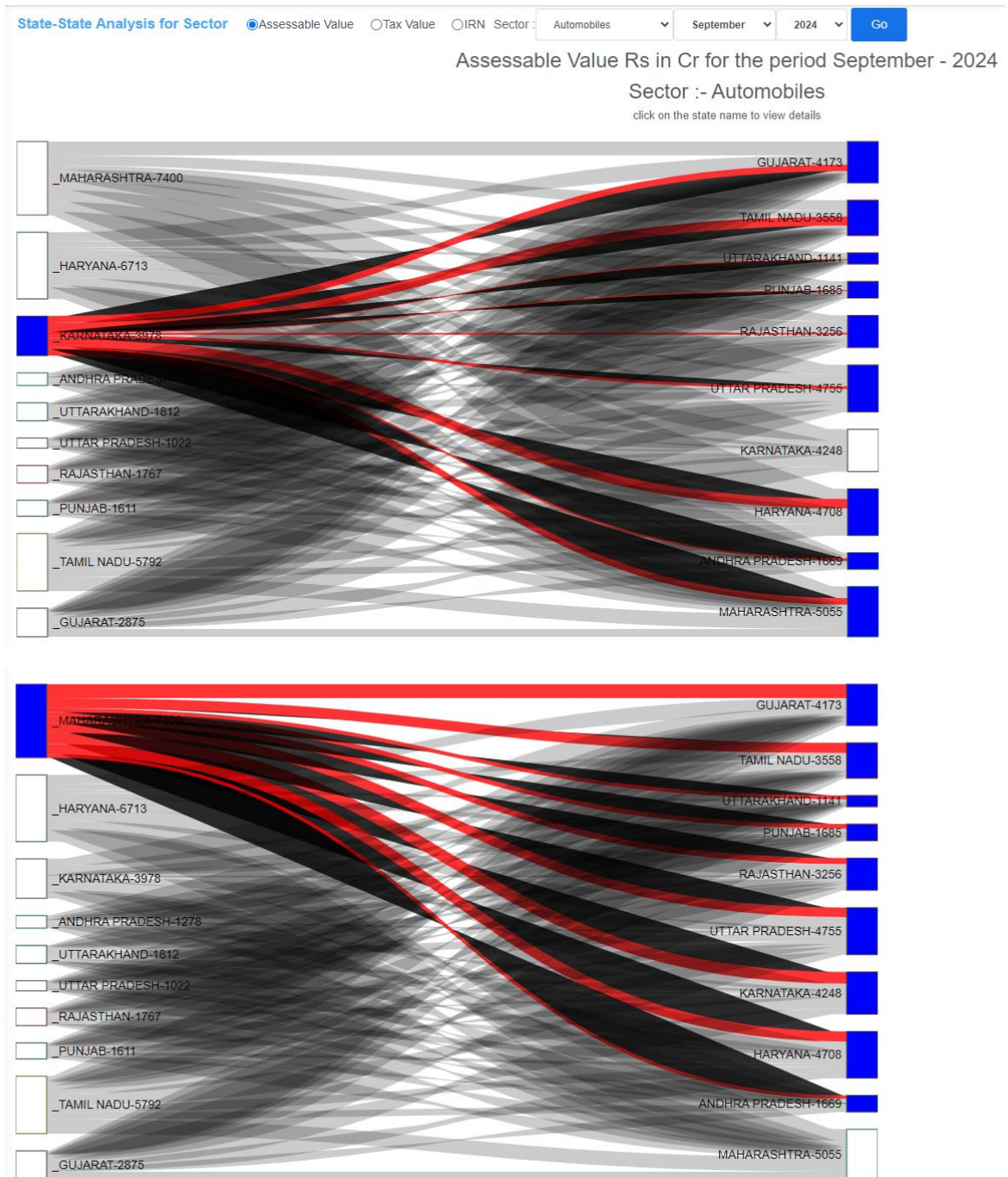
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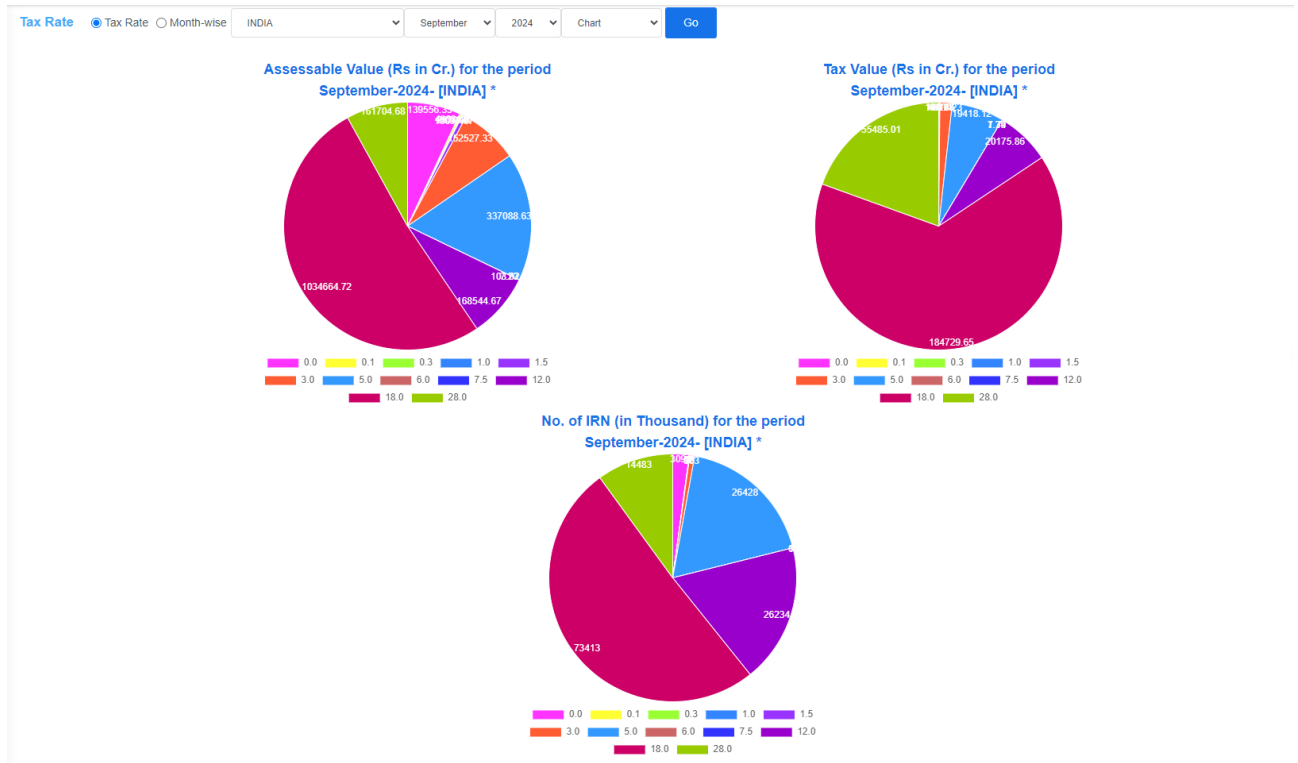
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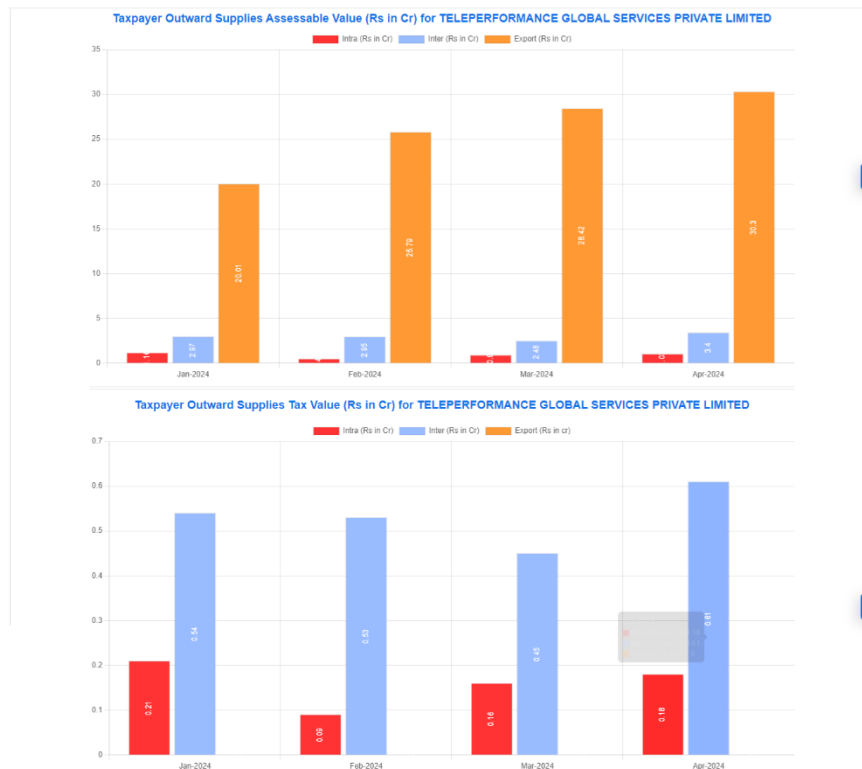
Enter GSTIN 33AABCV2572L1Z7 2024 Go Clear

**TELEPERFORMANCE GLOBAL SERVICES PRIVATE LIMITED**

<b>Registration</b>	GSTIN	33AABCV2572L1Z7
<b>Outward Supplies</b>	Trade Name	TELEPERFORMANCE GLOBAL SERVICES PRIVATE LIMITED
<b>Inward Supplies</b>	Legal Name	TELEPERFORMANCE GLOBAL SERVICES PRIVATE LIMITED
<b>Outward HSN</b>	Mobile & Email	9891456263 , vinit.arora@intelenetglobal.com
<b>Inward HSN</b>	Address	Ambattur Industrial Estate ,Chennai ,600098
<b>Top Recipients of GSTIN</b>	Status	Active
<b>Top Suppliers To GSTIN</b>	Type	Regular
	No. of Addl Places	1
	Registered on	01/07/2017
	De-Registered on	
	Last Updated from GST CP	23/09/2024

**Business Address**

Sl no	GSTIN	Mobile & email	Address
1	33AABCV2572L1Z7	9811980638 ,amar.sharma2@intelenetglobal.com	,Module A, B, C,Chennai , Admeasuring Ambot IT Park No 32 A, B, Industrial E. , Ambattur, Chennai , 600058





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