

## A COMPARATIVE STUDY OF GST FRAUD MECHANISMS: INDIA VS OTHER COUNTRIES

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### Abstract

The institution of the Goods and Services Tax was welcomed as a noteworthy tax improvement. It is focused on to streamlining indirect taxation, improving compliance, and augmenting transparency. Conversely, regardless of its envisioned welfares, Goods and Services Tax systems across numerous countries, together with India, have turn out to be more and more susceptible to erudite fraud mechanisms. The present research is a comparative analysis of Goods and Services Tax fraud mechanisms in India and a number of other countries. The research has concentrated on recognizing configurations, ambiguities, and implementation responses. The research critically inspects common fraudulent practices. Such practices include bogus billing, input tax credit scams, shell companies, and identity theft. The research also explored how different jurisdictions perceive, avert, and punish such happenings. By commissioning a qualitative method reinforced by secondary data, legal case reviews, and regulatory frameworks, this research discloses that while India is witnessing large-scale Goods and Services Tax fraud chiefly due to lax verification systems and digital loopholes. Other countries like Australia, Canada, and the United Kingdom have executed radical digital audit trails and real-time authentication instruments to control related matters. The research brings out the requirement for India to implement global best practices such as e-invoicing integration, AI-based anomaly detection, and inter-agency coordination. The results aim to enlighten policymakers and tax administrators about tactical enhancements for diminishing revenue seepage and improving tax governance in the digital age.

**Keywords:** Goods and Services Tax, GST, Fraud Mechanisms, Bogus Billing

### 1. Introduction

#### 1.1 Overview of GST Systems and its Purpose

Goods and Services Tax (GST) is a comprehensive indirect tax system that has been introduced to simplify the complicated indirect tax structure. GST was introduced in India on July 1, 2017, to replace multiple taxes and establish a single tax

regime (Eliganur, 2024). The introduction of GST has many economic implications globally as well as in India. For instance, it allows the flow of Credit into different businesses by helping them overcome the burden of taxes and providing them with the opportunity to pass on the tax credit. The simplification of tax structure has made tax

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compliance easier for businesses. Eventually, the rate of revenue collection at both the levels of central and state government has increased (Dandona et al., 2024; Eliganur, 2024). The fairness promoted through the standardization of taxes has now helped encourage interstate trade in India, opened greater investment opportunities, reduced trade barriers and boosted economic growth (Eliganur, 2024).

## **1.2 Explanation of Bogus Billing and its Consequences**

Bogus billing can be understood as fake billing in which a fraudulent system of invoice generation. In this, the invoices are not legally defined as per the Goods and Services Tax (GST) law. A scenario of bogus billing arises when an organization issues a bill without actual delivery of goods or services taking place or any payment of GST (Aggarwal, 2019; D. Mehta & Mukherjee, 2021). Bogus billing or fake GST billing is treated with serious legal action because it is considered a legal scam. Individuals or organizations that raise such invoices aim to increase their input tax credit and minimize their GST requirements in an unscrupulous manner. It leads to momentous financial losses and market distortions. The consequence of filing a bogus GST bill is that it leads to penalization and the invoicing authority may also be held with the charges of criminalization under Sections 122 and 132 of the Central Goods and Services Tax Act, 2017. When the offender raises a bogus invoice without the actual supply of goods or services under Section 122, a penalty of 100% or Rs 10,000 is levied, whichever is higher. In situations when the evasion is of 1 crore to 5 crores, the offender

might be subjected to imprisonment of one year up to five years along with the payment of fines (Aggarwal, 2019; Banerjee, 2025).

## **1.3 Importance of Studying Fraud Mechanisms and Prevention**

The frequency of financial fraud has increased manifold. Such a scenario has facilitated the need for the detection of fraud and the identification of different types of financial fraud. Studying fraud mechanisms has become increasingly important for businesses to avoid considerable financial losses and overcome any sort of legal repercussions connected with it (Aurora, 2025; Tanvir Rahman & Leila, 2025). Identifying fraud mechanisms is vital for reinstating the confidence of investors in a business, boosting its confidence and increasing its credibility in the market. When the business stakeholders strictly adhere to the rules and regulations that prevent financial fraud, the risks of legal penalties and sanctions are also minimised. Streamlined processes aimed at mitigating fraud also improve the overall operational efficiency of these businesses (Aurora, 2025).

## **2. Understanding GST & Fraud Mechanisms**

### **2.1 GST System in India – An Overview**

GST or the Goods and Services Tax, is an indirect tax that was passed in the Indian Parliament on 29 March 2017, and it came into effect on 1st July 2017 (Deepaware & Dwivedi, 2022). Besides simplifying the indirect tax related complexity of India, GST has also impacted other forms of taxes like excise duty, VAT and offerings taxes. It has replaced the need to pay multiple taxes by helping the Indian citizens follow a single tax regime. GST is levied on goods or services at the time of

their sale, and the customers are supposed to pay GST when they buy them (Deepaware & Dwivedi, 2022). GST is applied on a range of products and services that include garments, food products, electronics, grocery items, objects of daily use, transportation, tours and so on (Eliganur, 2024). An important feature of GST is that it is not immediately paid by the customers immediately to the authorities. Instead, the tax is levied on the vendor, manufacturer or dealer of the goods and services. The tax expense is added to the final selling product by the seller, which the customers pay as a consolidation of the final product price and the GST (Deepaware & Dwivedi, 2022). The GST operates on a dual system throughout the country, which includes both the state and the central government. In the case of Inter-state transactions, Integrated GST (IGST) is applied. In this, the Central Government collects the taxes levied on goods and services that are appropriated by the respective State Governments where the transaction takes place. Import of goods and services usually falls under the category of Integrated GST (IGST) (GSTC, 2024).

## **2.2 Common Types of GST Frauds**

Different types of GST frauds have been detected in India. Some of the common types have been listed below:

### **2.2.1 Bogus Billing**

Bogus billing or fake billing occurs when a business or an individual raises an invoice without any real transaction of goods or services (Aggarwal, 2019). In bogus billing, the mandatory details of the product or service that is sold are also deliberately concealed. Thirdly, if a

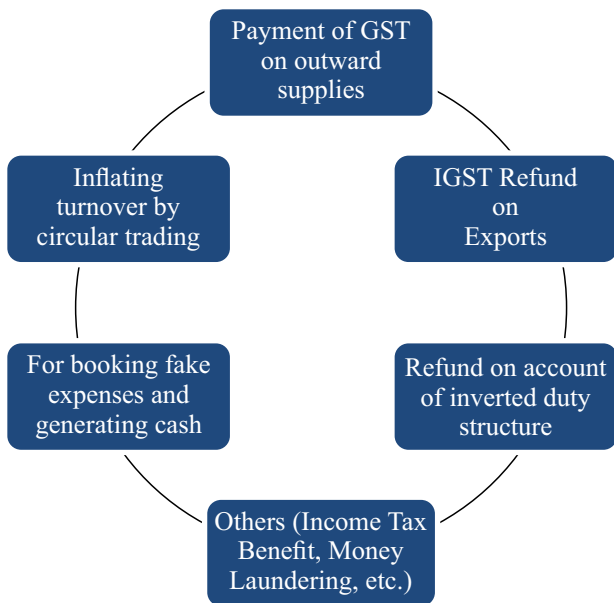
business or an individual does not mention vital information about the invoice, then it is also treated as a bogus bill. It is often very tricky to identify a bogus bill because it may look like a GST invoice. Nevertheless, it might be without GSTIN or may not have details of the business that issued the bill. These bogus bills are often issued by businesses that are not registered under GST. The issuers of these bogus bills often put a fake GSTIN and charge GST (FEMA, 2024). Issuing a bogus bill is considered an offence by the government of India. The issuing authority can be subjected to punishments like penalization or imprisonment of up to five years, depending on the volume of financial fraud done through bogus billing (Banerjee, 2025).

### **2.2.2 Input Tax Credit (ITC) Fraud**

Input Tax Credit (ITC) claim related fraud is a part of Goods and Services Tax in which businesses and individuals falsely claim tax credits on purchases without any purchase taking place in reality or executing purchases that are not considered legitimate. Input Tax Credit (ITC) fraud usually involves the issuance of duplicitous invoices, generating invoices from phoney companies, and executing circular trading where prices of products are unscrupulously manipulated. So, in a nutshell, it can be said that input tax credits allow businesses to offset taxes that are paid on purchases of products or services (Bhoj Sharma et al., 2025; Prakash, 2024). However, this Input Tax Credit (ITC) is considered an essential element of Goods and Services Tax because it prevents the cascading effect of taxes on a business, which, with time, can lead to increased costs. So, claiming Input Tax Credit (ITC) without conducting any commercial

transaction of goods or services in reality is considered a breach of the GST laws. It also causes a huge loss for the government too. As a consequence, punitive actions are undertaken against the offenders who execute Input Tax Credit (ITC) fraud (Prakash, 2024).

Some Motives behind Fake ITC have been presented in Figure 1 below-



**Figure 1: Motives behind Fake ITC**

*Source:* Ministry of Finance, 2022

As a matter of fact, DGGI has made all out efforts to control the dangers of Fake Invoicing. As a part of distinctive initiative to reduce the hazards of ITC on phoney invoices, DGGI has been synchronizing with the CGST Zones and has ordered cases against the lawbreakers. Some details are as below (Table 1)-

**Table 1: Booked cases against the offenders 2022-23**

	No. of Cases	Amount Detected (INR. Cr.)	Voluntary Payment (INR. Cr.)	No. of Persons Arrested
DGGI	1940	13,175	1,597	68
CGST Zones	6,303	10,965	887	85
TOTAL	7231	24,140	2,484	153

*Source:* Ministry of Finance, 2022

### 2.2.3 Circular Trading

Circular trading is yet another type of fraud. In this, fraud is committed by creating an artificial trading activity by issuance of sales invoice amongst a close group without an actual supply of goods or services (Bhargava & Mehta, 2022). In other words, Circular trading is a circular which is being formed by a group of companies engaging themselves in fake sales transaction by producing fake sale invoices. It is a non-genuine trade exercise that disturbs the reliability of the GST system.

With increase in the number of cases of circular trading, Ministry of Finance presented clarification on various issues relating to applicability of demand and penalty provisions under the Central Goods and Services Tax Act, 2017 in respect of transactions involving phoney invoices. As per Section 168 (1) of the Central Goods and Services Tax Act, 2017, the issue has been clarified in the Circular No. 171/03/2022-GST, 2022.

The chief aim for committing Circular trading in GST is to expand the turnover of the business. It is usually conducted to enhance the valuation of the business, get access to higher loans from the Banks or Non-Banking Financial Corporation (NBFC), benefit from bogus input tax credit and to re-circulate black money in the economy. Some other major reasons for practicing circular trading can be business requirements, lack of faith between parties, competition, tax credits and refunds, fear of authorities, fear of paper work and use of cash/ availability.

Since circular trading is a fraudulent activity, there are some consequences associated with it.

Section 132(1)(b) of the Central Goods and Service Tax Act, 2017 deals with the scenarios of circular trading wherein a person issues invoices without actual supply of goods (movement of goods and services). Further, Section 132(1)(c) deals with the scenarios of circular trading wherein the person avails input tax credit based on the invoice so issued without actual supply of the goods (Central Board of Indirect Taxes & Customs, 2025). As per these sections, the punishment for committing circular trading are presented below-

**Table 2: Punishments if Found Guilty of Practicing Circular Trading**

Amount of tax evaded or wrong availment of input tax credit	Punishment
More than INR 5 Crores	Maximum imprisonment of 5 years with a penalty fee
INR 2 Crores of INR 5 Crores	Maximum imprisonment of 3 years with a penalty fee
INR 1 Crore to INR 2 Crore	Maximum imprisonment of 1 years with a penalty fee

*Source:* Central Board of Indirect Taxes & Customs, 2025

### 2.2.4 Identity Theft and Fake Registrations

Identity theft can be defined straightaway as the situation in which the identity of an individual is stolen by someone in unscrupulous means. Identity refers to the social security number of an individual, which may be the Aadhar Number, PAN number, and other such sensitive details of the individual. Fraudsters gain unauthorised access to these sensitive details, manipulate the existing accounts of an individual in various areas like medical, financial, insurance and gaming industries, and commit fraud to achieve financial

gains (Devi & Vats, 2024; ID Now, 2025). Identity theft operates in many ways; sometimes, fake charges are made by the fraudsters. Sometimes, the social identities of some people are stolen to open new accounts or lines of credit illegally. These sorts of identity theft are also done to pose as someone else and steal the sensitive details of others, such as their financial statements or medical records (ID Now, 2025).

## 2.3 Case Examples from India

### 2.3.1 Recent Fraud Statistics from CBIC, GST Council, DGGI

Various cases of GST related frauds exist in India. One of the prominent cases includes the ITC scam that was busted by the Directorate General of GST Intelligence (DGGI), Chandigarh. The scam involved fake input tax credit (ITC) fraud initiated by a racket in which money worth ₹30 crore was manipulatively earned. This scam involved 17 spurious companies in a network that passed forged credits without an actual supply of goods. This act violated the provisions of the GST law and eventually resulted in the arrest of one accused in the case under Section 69 of the CGST Act (Efiletax, 2025).

Another such case of GST fraud was reported by the Directorate General of GST Intelligence (DGGI), Visakhapatnam zonal unit. In this case, an accused was involved in a fraudulent financial scheme in which the accused individual issued phoney invoices worth 643.81 crores. The scam resulted in the loss of 115.88 crores from the government in its treasury. As many as three hundred and two shell companies were set up by the accused through illegal means and by means of using spurious data and stolen identities. This

fraud was executed across some of the prime states of India like Andhra Pradesh, Tamil Nadu, and Karnataka. The accused in this case generated unauthorised input tax credit and issued spurious invoices without executing actual transactions of goods or services. The purpose of the accused was to enable the recipient companies to avoid tax payments and misappropriate considerable funds from the public treasury. The accused was arrested following this incident under section 69 of the CGST Act-2017 (A2Z Taxcorp LLP, 2025). The next incident reveals a financial fraud executed by the online money gaming industry. The Directorate General of GST Intelligence (DGGI) detected that the gaming industry executed the fraudulent case of services tax (GST) evasion amounting to 81,875 crores done across 78 cases. In the financial year 2023-24, DGGI found out that GST fraud in the online gaming industry amounted to Rs 2.01 trillion over 6,084 cases of tax evasion. This amount was almost double of what the industry demonstrated in 2022-23. In that year, the industry demonstrated an amount of Rs 1.01 trillion across 6,084 cases of tax evasion (Harsh, 2024). Among the GST frauds found in 2024-25, 46% of the cases were connected with non-payment of taxes due to undervaluation, 20% were related to fraudulent Input Tax Credit (ITC) claims, and 20% were related to improper ITC claims. The BFSI sector ranked second after online gaming in GST frauds in the same year. Rs 18,961 crore were evaded across 171 cases from the sector in that year. Equally alarming was the scenario in the pharmaceuticals, iron, copper, scrap, and alloys sectors, and the contractual services sector.

Precisely, the DGGI found that there were 22 cases in the pharmaceutical sector with GST fraud worth Rs 40 crore. In the contractual services sector, there were 343 cases of fraud worth Rs 2,846 crore. In the sectors, there were 1,976 cases of GST evasion and fraud of 16,806 crore (Harsh, 2024).

### **3. Comparative Review: GST Fraud Mechanisms in Other Countries**

#### **3.1 Australia**

##### **3.1.1 ATO's Fraud Detection Methods**

Australian Taxation Office (ATO) is the registered agency in Australia that collects the GST that businesses collect from their customers. Australian GST Laws state that businesses collecting this tax have to be registered with the GST authority. Moreover, any business can charge only up to 10% on goods, services and other items that they purchase from the country (Evans, 2020). Australian Taxation Office (ATO) employs various strategies for GST fraud detection, which can be divided into categories like Technology-Based Detection, Technology-Based Detection and Intelligence and Collaboration-based methods (Adegbayibi & Ajape, 2025; Çetin Gerger, 2019). In Technology-Based Detection, ATO uses strategies like Device Fingerprinting, Multi-Factor Authentication (MFA), and Web Application Firewalls (WAFs) (Hameed et al., 2023.). In Intelligence and Collaboration based methods, ATO employs techniques like Darknet Monitoring, Intelligence Sharing, developing a Fraud and Corruption Control Plan and customer awareness. In the case of Fraud and Corruption Control Plan, ATO employs techniques like Anomaly Detection,

Risk-Based Scoring, Machine Learning and Behavioural Analysis (Di et al., 2025; Sarkar et al., 2023). ATO's fraud detection method also includes the use of data analytics to gain insight into the customers and AI-powered e-invoicing anomaly detection and fraud prevention (ATO, 2025).

## **3.2 Canada**

### **3.2.1 GST/HST Compliance Strategies**

GST, which is collected on most taxable supplies of property and services, are collected by the provincial government of Canada. The Corporations and GST/HST Compliance Division of the Business Compliance Directorate of the Collections and Verification Branch is vested with the responsibility of ensuring GST/HST compliance (Government of Canada, 2025). Various GST/HST compliance strategies are followed by the Canadian government for this purpose. Among them are GST/HST returns and rebates post assessing (PAR), Corporation Assessing Review (CAR), Corporation Registration Review (CRR), GST/HST Enhanced Registration Review (GERR), and GST/HST Business Compliance Examination (BCE). These programs check GST/HST compliance, prevent revenue leakage, identify potential tax related frauds and obtain outstanding GST/HST returns from non-compliant registrants (Government of Canada, 2025). Thus, Canada Revenue Agency (CRA) takes the key role in fraud auditing by using a combination of techniques like auditing, risk assessment, public awareness programs and fraud detection. Additionally, CRA also uses high-tech methods like data analytics for financial fraud detection (Klassen & Pantaleo, 2020).

## **3.3 United Kingdom**

### **3.3.1 VAT Fraud Frameworks (E.G., Missing Trader Intra-Community Or MTIC Fraud)**

Worldwide, VAT and GST frauds have become a raging problem for the tax authorities. The carousel fraud, also known as the MTIC fraud, is the most notorious of all. In this, a network of cross country businesses takes part in the financial fraud and deceives with the VAT framework. There is a missing or defaulting business that intentionally fails to pay the VAT liability for the taxable supplies. These supplies pass through this notorious network of intermediary traders before they are finally sold to someone within the UK or outside it. MTIC fraud leads to snipping of a large volume of VT from the public fund, which could have been used for the cause of public welfare (Frunza, 2016; van der Hel-Van Dijk & Griffioen, 2025). His Majesty's Revenue and Customs (HMRC) follows a criminal investigation policy approach to deal with these sorts of invoice frauds. It follows a cost effective civil fraud investigation procedure under Code of Practice 9. However, in some cases HMRC cannot conduct this investigation procedure, like the scenario in which organized Tax Credit fraud has occurred or VAT 'bogus' registration repayment fraud has taken place. Moreover, even though HMRC has the full right to conduct a criminal investigation in any case of VAT fraud, it cannot decide whether an accused will be criminally prosecuted or not (Government of UK, 2021).

## **3.4 Singapore**

### **3.4.1 GST Compliance Model and Technology-Based Audits**

In Singapore, Goods and Services Tax Singapore (GST) was introduced on 1st April 1994. GST

compliance model and technology-based audits as a comprehensive indirect consumption tax charged on the supply of goods and services within Singapore, as well as the import of goods in Singapore. GST compliance is monitored in Singapore by the Inland Revenue Authority of Singapore (IRAS). It aims to monitor and maintain a fair and effective tax system (Vithalani, 2025). Inland Revenue Authorities of Canada (IRAS) conducts GST audits using a risk-based approach to confirm GST compliance by different businesses. IRS also imposes fines and penalises the GST defaulters irrespective of their sizes and regardless of sizes or types (IRAC, 2025). Even though it has not been made mandatory yet, the government of Singapore is encouraging electronic GST filing methods like real time reporting of e-invoices to the tax authorities of the country. This nationwide drive in Singapore to influence businesses to file GST online and send and receive invoices electronically is aimed at minimising financial fraud related to it (Bahramov, 2024). Singapore also has strong penal provisions for GST defaulters, which range from imposing late payment penalties to legal action (IRAS, 2025).

#### **4. Global Best Practices in Combating Bogus Billing**

All over the world, some global practices have been adopted for combating bogus billing. Some of these have been compiled and presented here:

##### **4.1 AI Powered Fraud Detection Mechanism and Machine Learning Approach**

There have been efforts all over the world to increase transparency in the GST regime and prevent fraud. One of the significant efforts in this regard is the implementation of AI powered tools

and technologies. AI has emerged as a transformative tool that has drastically improved GST compliance, improved monitoring and eased the process of identifying anomalies indicative of fraud (Bhoj Sharma et al., 2025). As AI-integrated machine learning tools can check authorised GST registration, they can prevent Input Tax Credit frauds effectively (R.Preethi et al., 2025).

#### **5. E-invoicing**

E-invoicing is another technique employed by many businesses for monitoring and preventing purchase invoice fraud. In this system, real time reporting of GST payment can be monitored and ensured. The e-invoicing scanner uses automated technologies to scan the GST invoices to spot discrepancies and inconsistencies. Through the automation of many processes related to GST billing and taxation, the detection of duplicate or suspicious invoices, and flagging invoices becomes prompt and precise (Heinemann & Stiller, 2025). E-invoicing also helps the government in detecting tax fraud easily and increasing the chances of collecting greater tax revenues (Rocha, 2022).

#### **6. Risk-Based Audits**

Risk based auditing is an approach in which authentic GST payments are identified and assessed, and the potential risk areas in financial reporting are also recognised simultaneously. A business's compliance with GST rules and regulations is also checked through risk-based auditing by analysing past records and documents of tax payments (Othman et al., 2020).

##### **6.1 Predictive Modelling**

Predictive modelling is another groundbreaking approach in GST monitoring. Through predictive modelling, the companies that comply with GST

regulations and are regular tax payers can be easily identified. Simultaneously, the fraudulent companies that are engaged in GST fraud and deflater can also be identified (Mehta et al., 2018; Venturini & Chaim, 2021). The various predictive modelling techniques that are used in GST monitoring are regression analysis, classification modelling, and time series forecasting. While regression analysis helps in predicting key indicators in the GST system, like sales revenue, tax liabilities, and cash flow and the patterns of relationship between them. Classification modelling increases the likelihood of finding out invoice discrepancies, tax evasion, or non-compliance by analysing historical data and real time data of GST compliance of different businesses. On the other hand, time series forecasting is another specialized predictive modelling technique that helps in identifying sales volumes, tax collections, and cash flow over time because it can predict future values on the basis of past data (Legal Suvidha, 2023).

### **7. Inter-Agency Collaboration & International Tax Data Sharing**

In addition to all these strategies, the importance of inter-agency collaboration and international tax data sharing is necessary among the Tax Authorities (TAs) and several international organization for combating tax fraud have been globally acknowledged. This strategy works effectively in regions that are characterized by high inequality in income distribution or areas that feature poor redistributive capacity of the fiscal policy (Collosa, 2019). These collaborations play cardinal roles in effective resource allocation, checking tax compliance, recognizing tax evaders

and boosting the ability of the government to enforce tax laws (Okolie, 2025).

### **8. Lessons for India**

After analyzing the strategies that have been implemented worldwide for GST fraud detection and prevention, it is recommended that India can think seriously adopting AI-Powered Invoice Matching and Anomaly Detection for effectively monitoring counterfeit invoices, input tax credit (ITC) frauds, and circular trading patterns (Bezditnyi, 2024; Ezeji, 2024). Even though Machine Learning Risk Profiling is still at a nascent stage in India, its broad scale implementation is necessary in the country for auditing and inspecting the authenticity of GST claims, no or low turnover claims and tax defaulters (Mahajan et al., 2024). Real-Time E-Invoicing must also be implemented at a larger scale for cross-validation of invoice values and detection of GST filing discrepancies instantly. The scope of big data must be expanded to link the Aadhar, PAN, Bank and GST data of different businesses that file taxes and claim GST. This will help in identifying the fraudulent companies that play crucial roles in executing GST frauds. Additionally, policy and regulatory reforms are also needed in India for detection of shell companies that get generated through doubtful registration processes. For this, Aadhar based verification must be implemented with stronger norms that emphasize upon biometric verification of PAN and Aadhar details of the registering company. Attention should be given towards reducing GST based compliance issues and increasing accountability by focusing on developing a Centralized and Standardized Risk-

Based Audit Policy. This will ensure consistency in auditing of the tax payments, GST invoice generation and risk management across all the states of India. Equal uniformity should be maintained across all the authorized agencies in India such as the Reserve Bank of India, Income Tax Department, SEBI, Indirect Taxes and Customs (CBIC), and Ministry of Corporate Affairs (MICA), in respect to the detection of discrepancies in sales volumes, income tax return claims, turnovers or GST claims. For this, Real-Time Data Sharing should be mandated. Currently, mandatory E-Invoicing is recommended for all the B2B companies that show a turnover of above ₹5 crore. This threshold must be reduced to a lower threshold of ₹1 crore, especially for companies operating in the high risk sectors of India like metal, textile, iron and steel, construction and real estate that are more vulnerable to input tax credit (ITC) fraud, circular trading and counterfeited invoicing due to the presence of unorganized players and intricate supply chains. Lowering of threshold will reduce the probabilities of invoice manipulation and generation of fake ITC claims.

## 9. Conclusion

This study intended to understand the GST frauds that occur in India versus in other countries across the world. In doing so, it has been understood that GST has proved imperative in consolidating the numerous indirect taxes that were prevalent in India. However, the major focus of the study was to demonstrate what bogus billing is, its common types, its impacts and prevention. Some of the common types of GST frauds that were identified here are Input Tax Credit (ITC), Bogus billing, Circular trading, and Identity theft. A comparative

study of GST Fraud Detection Mechanisms from countries around the world has also been conducted here. Then, corresponding global practices such as AI-powered fraud detection, E-invoicing, Predictive modelling, Risk-based auditing and Inter-agency collaboration and international tax data sharing have been understood. Based on these, certain lessons have been recommended for India for the prevention of GST frauds and the enhancement of GST compliance.

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