

FUNCTIONALITY TO CHECK MISUSE OF PAN

To address the complaint related to misuse of PAN for obtaining GST registration, a functionality to register such complaints on GST Portal has been introduced. It will check the misuses, control the frauds and help officers in enquiry and cancellation of such registration.

Once complaint is registered, it will be sent to the concerned jurisdictional authority where the registration is claimed to be fraudulently taken, for necessary enquiry and suitable action.

The process of registering complaint is given below:-

1. A search functionality is given at the GST Common Portal to find out whether any GSTIN is issued on a particular PAN or not, under **Search taxpayer > Search by PAN**. The System displays details of the GST registration available on that PAN. In case, no registration is available on that PAN then the message is shown as “No records found”. Below is the screenshot.

Search Taxpayer * indicates mandatory fields

Permanent Account Number (PAN) *

Type the characters you see in the image below *

Enter Characters shown below

SEARCH

Search Result based on PAN: [redacted]

No records found.

2. Any person aggrieved of having his PAN misused, may directly or through an authorized representative, register a complaint at GST Portal. He may search the GSTIN based on PAN and the registration(s) which are not taken by him, may be selected and reported to the jurisdictional officer. The Screenshot is given below:

Home Search Taxpayer Search by PAN * indicates mandatory fields

Search Taxpayer

Permanent Account Number (PAN) *

SEARCH

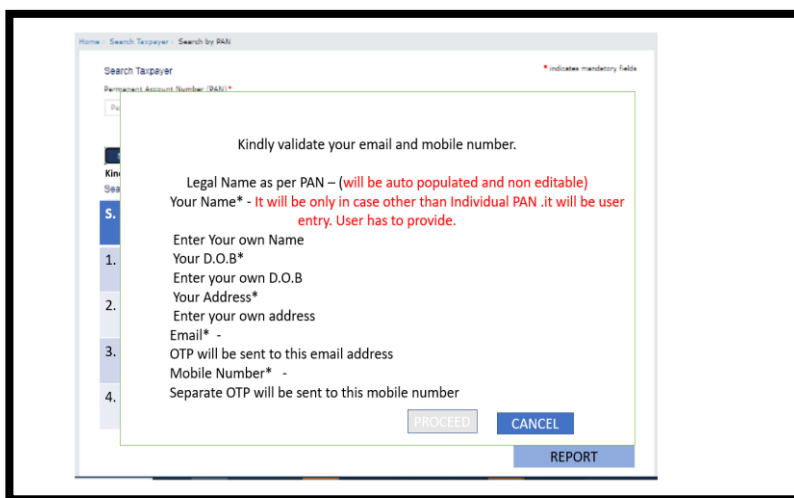
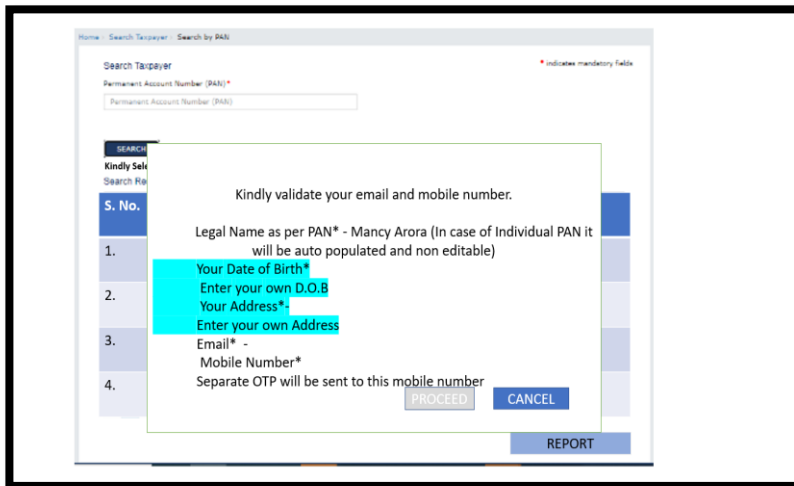
Kindly Select the GSTIN which you want to report on the GST Portal

Search Result based on PAN : BEFPC0077R

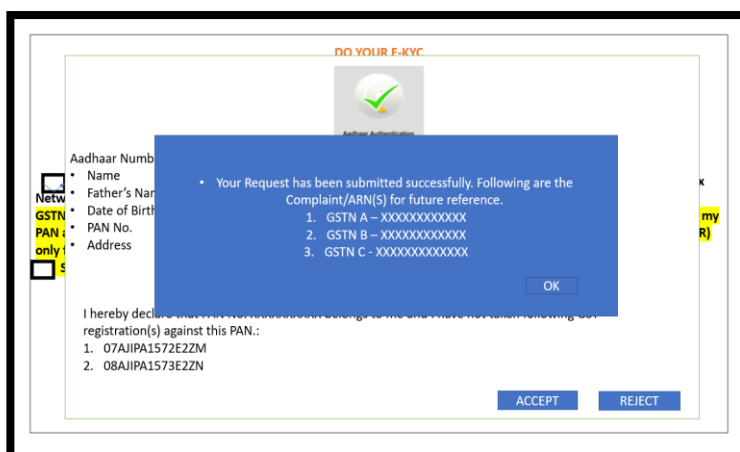
S. No.	GSTIN/UIN	GSTIN/UIN status	State	Select to Report
1.	07AJIPA1572E4ZK	Active	Maharashtra	<input type="checkbox"/>
2.	07AJIPA1572E2ZM	Suspended	Delhi	<input type="checkbox"/>
3.	07AJIPA1572EK3X	Active	Jammu & Kashmir	<input type="checkbox"/>
4.	07AJIPA1572EN6O	Cancelled	Delhi	<input type="checkbox"/>

REPORT

3. On clicking of “Report” button following Pop-up is displayed. In case of Individual PAN (Where 4th letter in PAN is “P”) Legal Name as per PAN will be auto populated. While registering the complaint, the complainant has to provide the e-mail and Mobile Number for validation and the other information like D.O.B. and Address etc. mandatorily. For the GSTIN registered under category, other than Proprietor, complainants have to enter the personal details, which would be followed by Aadhaar Authentication. The screenshots are given below:



4. Once the request is submitted, ARN will be generated. In case multiple GSTNs are selected for such complaints, ARN for each GSTIN shall be generated separately and will be assigned to their respective jurisdictional officers on their dashboard for further necessary action. The ARNs are shown to the complainants on registering complaints on the user's screen like this:



5. The complaints so registered, shall be made available to the competent authorities at their dashboard under – “Application for Reporting Fake GSTIN’s for further necessary action. The officers shall have a new Role of “PAN Vigilance officer” in the Back Office for this purposed.

6. The Complainant can further track the status of application through track ARN at GST Portal pre-login.

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed. Click the **Services > Track Application Status** option.

Home	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help and Taxpayer Facilities	e-Invoice
Registration	Payments	User Services	Refunds	e-Way Bill System	Track Application Status	

Detailed Status : Show Case History of Report the PAN ARN

STAGE-1
ARN Generated - Pending for Processing

STAGE-2
Action Taken- Accepted/ Rejected

Case History			
Stage	Status of the Application	Action Date	Remarks
1	ARN Generated - Pending for Processing	04/04/2019	Details submitted to Jurisdictional officer for appropriate action.
2	Current Status	29/09/2020	Your Complaint is rejected after the examination / Based on your Complaint appropriate action has been initiated

Basic Details	
ARN	AA070419000038I
Date	04/04/2019
Application assigned to	STATE
Current Status	Rejected
Application Type	Report the PAN

[CLOSE](#)