

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**LOK SABHA**  
**STARRED QUESTION NO-61**  
**TO BE ANSWERED ON MONDAY, THE 12<sup>TH</sup> DECEMBER, 2022**

**GST COLLECTION**

61. SHRI NAKUL KAMAL NATH:

Will the Minister of FINANCE be pleased to state:

(a) the collection of the Goods and Services Tax (GST) from the State of Madhya Pradesh (MP) during each of the last four years;

(b) the amount of the GST compensation released by the Government to the State of Madhya Pradesh during the same period;

(c) the amount of GST compensation due to the Government of Madhya Pradesh from the Central Government; and

(d) whether the GST Council intends to consider the demand of the State Government of Madhya Pradesh to increase the GST compensation for an additional five years and if so, the details thereof?

**ANSWER**

THE MINISTER OF FINANCE  
(MS. NIRMALA SITHARAMAN)

(a) to (d): A statement is laid on the Table of the House.

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**STATEMENT REFERRED IN REPLY TO LOK SABHA STARRED  
QUESTION NO. 61 FOR ANSWER ON 12<sup>TH</sup> DECEMBER, 2022**

(a):- The details of GST collected from the State of Madhya Pradesh during the last four years is given below: -

(in Rs. Crore)

Head	Financial Year			
	2018-19	2019-20	2020-21	2021-22
CGST	5,719	6,413	6,309	7,280
SGST	8,033	8,841	8,225	9,433
IGST	6,992	7,575	6,942	8,261
CESS	4,939	5,526	5,530	6,280
<b>TOTAL</b>	<b>25,683</b>	<b>28,354</b>	<b>27,005</b>	<b>31,255</b>

(b) & (c):- As per provision of GST (Compensation to States) Act, 2017 and taking into account ₹ 1.10 lakh crore for FY 2020-21 and ₹ 1.59 lakh crore for FY 2021-22 released to States/UTs as back to back loan in lieu of GST compensation, entire GST compensation dues of States/UTs including State of Madhya Pradesh has been cleared by Central Government for period up to 31.05.2022. This decision was taken despite the fact that only about ₹ 25,000 crore was available in the GST Compensation Fund. The balance around Rs. 62,000 crore was released by the Centre from its own resources pending collection of Cess. On the same line, Centre has also released ₹ 17,000 crore to States on 24.11.2022 from Consolidated Fund of India against the pending GST compensation for the period April-June'2022 despite the short compensation cess collection into compensation Fund to assist the States in managing their resources. Year-wise detail of GST compensation released to Madhya Pradesh is as under:-

GST Compensation released to MP for the year (Rs. in crore)							
FY	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
GST Compensation	2668	3302	6538	5788	1946	1896	22138

Taking into account back to back loan of ₹ 4542 crore in FY 2020-21 and ₹ 7011 crore in FY 2021-22 released to Madhya Pradesh in lieu of GST compensation and release of bimonthly GST compensation from July, 2017 to June, 2022, ₹ 729.64 crore is due to Madhya Pradesh toward GST compensation for period April-June, 2022.

(d):- As per section 18 of the Constitution (One Hundred and First Amendment) Act, 2016, Parliament shall, by law, on the recommendation of the Goods and Services Tax Council, provide for compensation to the States for loss of revenue arising on account of implementation of the goods and services tax for a period of five years. Central Government is committed for payment of GST compensation to States/UTs for five years as per Constitutional provision.