

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA UNSTARRED QUESTION NO. 1010

TO BE ANSWERED ON FRIDAY, THE 08th FEBRUARY, 2019/MAGHA 19, 1940 (SAKA)

GST Glitches

1010. SHRI JAYADEV GALLA:

Will the Minister of FINANCE be pleased to state:

- (a) the status of implementation of Goods and Services Tax (GST) in the country;
- (b) the revenue being generated through Integrated Goods and Services Tax (IGST), Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST) since its inception, Month/Statewise;
- (c) whether the traders faced problems in submitting returns for 2017-18 due to severe problems in servers, particularly in October, 2018; and
- (d) if so, the steps taken by the Government to facilitate traders to file their returns without any problem?

ANSWER

**MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)**

(a): Four laws namely CGST Act, UTGST Act, IGST Act and GST (Compensation to States) Act were passed by the Parliament and have since been notified on 12th April, 2017. All the States (except J&K) and Union Territories with Legislature have passed their respective SGST Acts. The economic integration of India was completed on 8th July, 2017 when the State of J&K also passed the SGST Act and the Central Government also subsequently extended the CGST Act to J&K.

(b): The details of revenue collected through Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST) since its inception, Month/State-wise are in Annexures 1 & 2. Since, about 50% of the Integrated Goods and Services Tax collection comes from import, it is not possible to give State-wise bifurcation of the IGST collection. Therefore, month-wise total collection of IGST has been given in the Annexure-1.

(c) & (d): System experienced slowness on account of massive number of taxpayers Logging on to GST System at the same time, on 19.10.2018 & 20.10.2018.

The system Logs of various technology components were deeply analysed and the software component that was observed causing bottleneck was suitably modified. Further, a Standard Operating Procedure (SOP) was also established to ensure that the platform components are suitably scaled-up to avoid such problems in future.

After the said improvements, the system performed satisfactorily in the subsequent months. Despite the slowness, numerous taxpayers filed their Return in Form GSTR-3B for the tax period of September 2018 successfully. The data regarding same is as under:

GSTR 3B Filing (September 2018)	
01.10.2018 to 20.10.2018	52,42,208
21.10.2018 to 25.10.2018	11,77,195
26.10.2018 to 31.10.2018	3,26,445

Annexure - 1

State-wise CGST and total IGST collection

Figures in Rs. Crore

State Code	State/UT	Aug'17	Sep'17	Oct'17	Nov'17	Dec'17	Jan'18	Feb'18	Mar'18	Total	Apr'18	May'18	Jun'18	Jul'18	Aug'18	Sep'18	Oct'18	Nov'18	Dec'18	Jan'19
1	Jammu and Kashmir	50	71	63	66	86	92	72	66	566	115	71	71	80	73	79	85	76	78	94
2	Himachal Pradesh	88	90	71	70	74	78	71	73	615	89	74	81	85	77	79	79	98	90	88
3	Punjab	313	276	264	246	226	240	241	255	2,063	311	238	251	266	248	251	269	271	274	297
4	Chandigarh	40	32	29	30	27	27	28	26	239	34	27	26	30	29	27	26	30	29	31
5	Uttarakhand	150	150	143	144	132	154	141	162	1,177	212	160	164	179	159	158	179	168	154	176
6	Haryana	800	748	700	642	603	610	602	666	5,371	713	691	709	680	711	689	708	779	657	729
7	Delhi	733	745	760	678	646	825	703	807	5,899	1,105	631	620	663	655	621	666	671	651	694
8	Rajasthan	522	519	531	538	546	599	565	579	4,400	659	638	607	643	571	560	672	691	669	710
9	Uttar Pradesh	931	934	928	838	843	930	852	997	7,254	1,334	975	1,035	1,056	935	918	1,023	1,049	1,065	1,160
10	Bihar	181	130	141	142	140	136	146	169	1,184	206	168	179	195	193	196	198	217	221	254
11	Sikkim	5	4	10	10	7	7	6	9	57	12	10	10	16	7	8	10	10	7	9
12	Arunachal Pradesh	3	3	4	3	3	5	4	10	35	13	10	9	10	7	10	10	6	9	14
13	Nagaland	3	3	4	3	3	4	4	3	26	4	3	3	3	5	5	5	4	4	5
14	Manipur	4	5	6	4	4	4	4	7	38	14	5	8	7	6	11	8	7	10	9
15	Mizoram	2	2	4	3	2	2	2	3	20	6	3	3	3	3	5	2	5	4	7
16	Tripura	11	11	24	13	10	11	11	15	107	17	17	12	17	14	18	15	15	17	19
17	Meghalaya	12	8	11	12	9	13	13	12	90	24	14	15	15	16	13	16	13	14	17
18	Assam	162	156	148	150	136	141	133	156	1,182	173	314	172	163	173	184	203	203	198	207
19	West Bengal	751	830	694	593	635	670	924	1,199	6,296	1,017	869	858	876	883	871	921	874	937	997
20	Jharkhand	203	210	230	207	217	242	260	293	1,861	349	251	273	301	256	264	360	310	298	320
21	Odisha	318	332	322	309	302	355	357	391	2,685	450	361	407	401	401	404	423	425	444	449
22	Chhattisgarh	247	237	221	210	233	279	308	369	2,103	338	300	303	338	310	287	322	323	315	348
23	Madhya Pradesh	404	392	355	364	417	416	424	450	3,222	526	384	419	455	414	400	436	478	478	548
24	Gujarat	1,330	1,402	1,401	1,330	1,387	1,532	1,591	1,594	11,567	1,701	1,727	1,635	1,544	1,413	1,548	1,592	1,626	1,514	1,722
25	Daman and Diu	8	9	9	8	7	10	7	8	65	10	8	9	9	9	8	10	8	8	9
26	Dadra and Nagar Haveli	10	12	14	12	13	15	12	13	100	18	13	13	14	15	14	16	15	17	19
27	Maharashtra	3,504	3,382	3,560	3,207	3,360	3,264	3,266	3,660	27,203	4,254	3,684	3,899	3,478	3,468	3,429	3,672	3,784	3,690	3,850
29	Karnataka	1,398	1,364	1,283	1,151	1,219	1,258	1,253	1,299	10,225	1,608	1,260	1,318	1,389	1,370	1,317	1,386	1,373	1,454	1,619
30	Goa	76	76	69	82	73	83	93	93	646	89	79	83	74	77	69	76	76	91	99
31	Lakshadweep	0	0	0	1	0	0	1	0	3	1	0	3	0	0	0	0	0	2	0
32	Kerala	475	483	458	410	396	414	389	403	3,428	458	420	427	405	352	345	451	441	461	475
33	Tamil Nadu	1,505	1,488	1,457	1,288	1,230	1,282	1,250	1,337	10,837	1,499	1,388	1,278	1,367	1,395	1,384	1,390	1,462	1,384	1,479
34	Puducherry	20	20	20	21	17	21	18	20	155	21	18	20	20	17	19	19	19	18	21
35	Andaman and Nicobar Islands	3	12	8	10	6	6	8	16	69	21	6	11	4	4	9	4	13	8	12
36	Telangana	543	566	565	497	520	586	572	642	4,492	715	547	563	592	566	615	646	717	650	712
37	Andhra Pradesh	448	428	435	389	390	489	416	446	3,442	529	488	460	484	449	493	548	529	504	539
97	Other Territory	0	0	20	8	8	73	19	14	142	7	14	13	20	11	17	26	20	20	27
99	Center Jurisdiction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total CGST Collection	15,252	15,131	14,962	13,690	13,928	14,874	14,763	16,266	1,18,866	18,653	15,866	15,968	15,877	15,303	15,318	16,464	16,812	16,442	17,763
	IGST Collection from States/Uts	26,901	25,000	25,879	22,667	22,048	23,793	22,779	23,993	1,92,801	29,302	24,673	25,004	25,099	23,363	24,762	26,511	25,593	24,301	27,169
	IGST Collection from Imports	23,068	23,929	22,116	20,026	20,717	21,546	19,603	22,333	1,94,263	21,246	24,447	24,493	24,852	26,512	25,308	26,908	24,133	23,635	24,056
	Total IGST Collection*	49,968	48,930	47,995	42,694	42,765	45,338	42,382	46,326	3,87,064	50,548	49,120	49,498	49,951	49,875	50,070	53,419	49,725	47,936	51,225

* About 50% of the IGST collection comes from import which can not be bifurcated into state-wise

Annexure - 2

SGST

Figures in Rs. Crore

State Code	State/UT	Aug'17	Sep'17	Oct'17	Nov'17	Dec'17	Jan'18	Feb'18	Mar'18	Total	Apr'18	May'18	Jun'18	Jul'18	Aug'18	Sep'18	Oct'18	Nov'18	Dec'18	Jan'19
1	Jammu and Kashmir	103	137	113	120	144	145	125	114	1,001	180	119	119	135	129	130	133	127	135	160
2	Himachal Pradesh	134	135	133	118	110	125	107	120	982	136	117	128	131	121	119	125	141	140	145
3	Punjab	577	492	478	443	390	425	386	412	3,604	499	398	442	453	410	406	431	469	460	529
4	Chandigarh	59	44	42	46	38	42	41	36	346	46	37	40	41	40	41	35	41	41	50
5	Uttarakhand	285	308	279	307	264	269	274	303	2,289	356	304	310	322	297	290	341	340	293	303
6	Haryana	1,272	1,148	1,144	1,063	968	966	942	1,033	8,536	1,100	1,015	1,091	1,004	1,088	1,040	1,054	1,069	971	1,065
7	Delhi	1,051	1,021	1,069	951	860	1,100	930	982	7,965	1,332	797	795	834	826	787	860	878	845	946
8	Rajasthan	806	774	809	765	746	859	764	790	6,313	904	849	834	892	797	774	949	971	925	1,037
9	Uttar Pradesh	1,570	1,439	1,477	1,358	1,319	1,454	1,357	1,524	11,499	2,119	1,506	1,624	1,637	1,453	1,409	1,581	1,616	1,623	1,865
10	Bihar	379	261	308	285	265	281	270	314	2,362	425	335	366	393	357	374	397	394	394	453
11	Sikkim	25	7	13	14	10	11	9	16	105	16	14	14	24	12	11	15	20	11	15
12	Arunachal Pradesh	6	4	6	5	6	9	7	18	60	17	15	14	15	11	13	15	12	12	19
13	Nagaland	6	6	6	5	4	6	5	6	43	7	6	6	5	7	8	8	6	7	7
14	Manipur	9	8	12	6	9	8	8	16	76	18	9	12	16	10	20	15	11	16	14
15	Mizoram	4	4	6	5	4	4	5	7	38	9	6	6	6	7	8	5	8	6	12
16	Tripura	19	19	31	19	17	17	19	23	163	25	26	19	24	20	26	24	22	26	27
17	Meghalaya	21	14	17	16	15	21	18	19	141	33	20	21	22	21	20	26	20	21	24
18	Assam	271	251	238	228	197	222	203	228	1,838	277	399	250	260	247	257	289	275	270	319
19	West Bengal	1,119	1,183	1,043	1,001	957	991	1,183	1,494	8,971	1,360	1,171	1,188	1,195	1,179	1,150	1,224	1,126	1,231	1,262
20	Jharkhand	334	295	347	334	328	354	341	414	2,749	490	358	385	429	365	368	469	425	411	447
21	Odisha	471	451	530	444	401	471	486	515	3,769	640	500	536	547	526	528	556	551	572	596
22	Chhattisgarh	328	331	306	302	304	367	389	454	2,783	416	378	383	420	399	361	424	411	410	454
23	Madhya Pradesh	626	567	577	586	599	614	578	616	4,764	717	555	610	658	596	573	641	651	663	756
24	Gujarat	1,868	1,877	1,881	1,748	1,790	2,061	2,031	2,016	15,272	2,133	2,177	2,075	1,997	1,816	2,000	1,999	2,125	1,972	2,227
25	Daman and Diu	12	13	15	13	12	12	11	12	99	15	11	13	12	13	12	11	12	11	13
26	Dadra and Nagar Haveli	21	20	20	18	19	22	19	19	157	26	19	22	23	23	21	26	21	23	31
27	Maharashtra	4,856	4,558	4,939	4,347	4,361	4,450	4,297	4,587	36,396	5,383	4,606	4,810	4,530	4,385	4,293	4,595	4,772	4,503	4,837
29	Karnataka	2,107	1,997	1,922	1,710	1,685	1,810	1,714	1,751	14,696	2,192	1,692	1,772	1,919	1,846	1,809	1,880	1,862	1,951	2,194
30	Goa	106	109	106	115	112	117	127	127	918	122	106	113	106	108	101	113	112	126	151
31	Lakshadweep	0	0	0	1	0	0	1	0	3	1	0	3	0	0	0	0	1	2	1
32	Kerala	799	803	737	612	608	698	621	613	5,491	702	659	684	658	530	529	788	676	723	821
33	Tamil Nadu	2,473	2,221	2,132	1,913	1,796	1,889	1,901	1,874	16,200	2,096	1,927	1,807	1,956	2,000	1,976	2,046	2,073	1,987	2,179
34	Puducherry	36	33	32	32	28	31	28	28	246	31	27	27	29	31	30	31	31	29	36
35	Andaman and Nicobar Islands	4	13	10	12	8	8	11	20	86	27	9	14	8	8	13	7	17	12	18
36	Telangana	841	803	848	751	741	857	795	904	6,538	1,021	807	798	844	793	854	904	1,005	908	992
37	Andhra Pradesh	661	635	702	589	573	714	581	619	5,076	812	690	668	723	646	693	787	742	698	786
97	Other Territory	0	0	20	11	12	114	37	31	224	19	25	22	22	37	18	24	38	34	35
99	Center Jurisdiction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Grand Total	23,257	21,979	22,345	20,294	19,700	21,542	20,621	22,055	1,71,803	25,704	21,691	22,021	22,293	21,154	21,061	22,826	23,069	22,459	24,826