

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA
STARRED QUESTION NO- 319

TO BE ANSWERED ON MONDAY, JULY 15, 2019/ASHADHA 24, 1941 (SAKA)

REVENUE EARNINGS UNDER GST

***319. SHRI KULDEEP RAI SHARMA:**

Will the Minister of FINANCE be pleased to state:

(a) the details of revenue earnings under the Goods and Services Tax (GST) since its implementation, month-wise;

(b) the details of revenue earnings one year prior to introduction of GST, month-wise;

(c) the details of GST to be paid and already paid to various States/UTs including the Andaman and Nicobar Islands since implementation of GST, month and State/UT-wise;

(d) whether it is a fact that GST compensation has gone up during the last few years and if so, the details thereof;

(e) whether the States/UTs are losing revenue due to GST; and

(f) if so, the manner in which the Government is planning to go ahead in this regard to shore up GST revenue?

ANSWER
MINISTER OF FINANCE
(Ms. NIRMALA SITHARAMAN)

(a) to (f): A Statement is laid on the table of the House.

**STATEMENT AS REFERRED TO IN REPLY TO PARA A TO F OF LOK SABHA
STARRED QUESTION NO 319 FOR ANSWER ON 15th JULY 2019**

(a) The month-wise gross collection of Goods and Services Tax (GST) for FY 2017-18, FY 2018-19 and FY 2019-20 are as under:

(Figures in Rs. Crore)

Month	2017-18	2018-19	2019-20
April	--	103459	113865
May	--	94016	100289
June	--	95610	99,939
July	21572	96483	
August	95633	93960	
September	94064	94442	
October	93333	100710	
November	83780	97637	
December	84314	94726	
January	89825	102503	
February	85962	97247	
March	92167	106577	
Total	740650	1177369	314093
Average	89885	98114	104698

It is clear from the above table that the average gross GST collection in the FY 2018-19 has been Rs. 98,114 crores which is higher than the previous year's average gross GST collection of Rs. 89,885 crores.

(b) The Central indirect taxes [Customs +Central Excise +Service Tax] revenue earnings (month-wise) during one year prior to introduction of GST including revenue not subsumed in GST is given below: -

(Rs. In crore)

Month	Central indirect taxes [Customs +Central Excise +Service Tax] revenue
July, 2016	66,878
August, 2016	65,254
Sept, 2016	71,623
Oct, 2016	77,644
Nov, 2016	69,534
Dec, 2016	74,548
Jan, 2017	73,678
Feb, 2017	67,216
March, 2017	91,152
April, 2017	74,132
May, 2017	73,100
June, 2017	73,896

(c) The details of total GST accrued to States/UTs including SGST and IGST Settlement (Regular & Provisional) month-wise and State-wise are as given in **Annexure.**

(d) The details of compensation released to the States including UTs of Delhi and Puducherry after implementation of GST w.e.f. 01.07.2017 are as per details given below: -

Period for which compensation has been released	Amount (Rs. in Crore)
2017-18 (Jul, 17 to Mar, 18)	48178
2018-19 (Apr, 18 to Mar, 19)	81177
Total	129355

(e) & (f) The total GST collection of the States/UTs for the year 2018-19 is Rs. 518447 crores against GST collection Rs. 291100 crores in the FY 2017-18(only Aug'17 to Mar'2018). The GST collection of the States/UTs has been showing steady improvement over the period of time. In addition, they are also assured a growth of 14% for a period of five years through payment of compensation by the Central Government.

Concerted efforts have been made to improve tax compliance. Extensive automation of business processes, application of e-way bill mechanism, targeted action on compliance verification, enforcement based on risk assessment and proposed introduction of electronic invoice system are the steps taken for increasing the revenue collection.

ANNEXURE

GST paid to States/UTs (SGST including Regular and Provisional IGST Settlement)

(Figures in ₹ 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	Feb'19	Mar'19	Total	Apr'19	May'19	Jun'19
1	Jammu and Kashmir	187	279	309	330	330	369	514	293	2611	389	316	635	353	427	351	538	392	476	387	307	569	5139	523	392	421
2	Himachal Pradesh	197	204	209	226	201	231	355	210	1833	236	203	476	239	280	222	356	266	337	250	231	339	3435	339	258	290
3	Punjab	855	941	956	932	857	951	1518	890	7900	1016	780	1819	957	1101	940	1474	915	1296	1015	966	1295	13574	1305	995	950
4	Chandigarh	94	100	107	103	98	105	97	95	800	114	89	194	110	134	105	156	114	149	121	110	148	1543	136	117	108
5	Uttarakhand	244	286	269	335	302	349	515	312	2611	346	298	637	326	371	310	533	406	505	344	286	516	4880	515	430	425
6	Haryana	985	1262	1377	1216	1349	1318	2012	1327	10845	1476	1328	2353	1405	1546	1250	1907	1383	1725	1463	1427	1780	19043	1728	1493	1032
7	Delhi	1499	1662	1821	1702	1556	1716	2175	1493	13624	2075	1165	2259	1404	1497	1259	2019	1437	1584	1367	1552	1830	19447	2059	1231	1468
8	Rajasthan	1210	1348	1450	1449	1505	1538	2188	1503	12189	1628	1448	2750	1708	1813	1513	2478	1844	2104	1836	1851	2368	23341	2063	1766	1769
9	Uttar Pradesh	3123	2634	2991	3048	2956	3141	4399	3162	25454	3806	3131	5566	3503	3558	3013	4544	3498	4369	3696	3516	4434	46632	4735	3793	3907
10	Bihar	654	607	799	814	830	818	1372	852	6746	1023	953	1874	1130	1251	1040	1642	1104	1384	1193	1136	1562	15291	1554	1181	1362
11	Sikkim	30	14	19	24	21	22	30	32	193	28	26	45	43	35	23	41	34	31	29	30	42	408	55	47	34
12	Arunachal Pradesh	16	15	20	23	28	43	41	39	224	47	41	63	39	46	42	55	41	43	48	51	84	600	75	50	67
13	Nagaland	14	16	18	22	24	32	39	24	188	32	31	48	32	44	31	44	33	43	30	37	66	470	57	47	44
14	Manipur	20	25	32	31	37	37	64	56	302	55	41	69	64	47	48	61	49	66	54	56	83	694	70	56	65
15	Mizoram	11	14	15	19	24	21	39	27	170	33	31	42	34	40	30	38	35	36	42	35	60	455	49	47	40
16	Tripura	35	43	67	54	61	61	100	61	480	70	70	112	74	76	65	98	69	92	75	69	108	978	105	79	93
17	Meghalaya	33	36	42	42	41	56	79	48	376	62	48	96	61	71	54	88	59	78	56	57	78	806	103	71	78
18	Assam	392	417	474	483	483	532	777	519	4077	576	654	983	606	662	552	823	632	746	624	646	899	8401	860	688	730
19	West Bengal	1449	1750	1777	1738	1692	1818	2710	2240	15174	2017	1899	3264	2092	2211	1881	2777	1901	2384	2117	2139	2688	27370	2589	2060	2106
20	Jharkhand	461	365	473	490	495	490	791	559	4124	591	500	947	614	626	551	861	637	769	634	645	827	8201	886	604	594
21	Odisha	654	702	861	727	724	841	1282	836	6628	1010	717	1518	937	999	814	1294	851	1028	884	933	1398	12384	1426	842	1081
22	Chhattisgarh	407	462	452	492	489	562	880	641	4386	575	501	991	627	670	512	915	604	754	520	699	850	8218	767	562	644
23	Madhya Pradesh	940	949	1234	1215	1267	1201	1856	1155	9818	1492	1131	2305	1463	1530	1272	1949	1501	1799	1508	1488	2020	19457	1892	1445	1591
24	Gujarat	2142	2437	2606	2350	2532	2823	3984	2703	21577	2686	2651	4495	2736	2837	2695	3604	2711	3176	2653	2884	3591	36721	3417	2729	2693
25	Daman and Diu	14	15	12	17	13	21	15	11	116	15	7	56	10	30	15	38	12	28	11	14	35	270	24	11	11
26	Dadra and Nagar Haveli	29	29	25	34	28	34	30	27	235	29	21	81	24	41	17	70	25	42	21	24	46	440	47	22	14
27	Maharashtra	5857	5825	6379	6025	6099	6427	8422	5840	50875	6999	5727	10073	6200	6821	5805	8651	6385	7576	6554	6827	8221	85839	8500	6071	5706
29	Karnataka	2689	2885	2926	2900	2708	2986	4381	2830	24305	3400	2679	5200	3106	3459	2922	4403	3135	3803	3305	3271	4210	42892	4201	3121	3143
30	Goa	142	157	158	171	179	191	277	188	1464	172	162	316	164	189	161	270	174	226	219	234	269	2557	236	184	173
31	Lakshadweep	1	1	1	1	1	1	1	1	7	2	1	4	2	1	1	2	1	2	1	3	2	22	3	2	1
32	Kerala	1251	1566	1560	1413	1404	1525	2166	1407	12292	1504	1445	2616	1506	1528	1181	2487	1691	1918	1684	1564	1996	21119	1967	1558	1728
33	Tamil Nadu	2935	3076	3085	2877	3046	3019	3938	2930	24907	3182	2853	4722	3072	3593	3014	4160	3117	3650	3226	3082	4095	41767	3978	3226	3072
34	Puducherry	57	57	48	67	58	62	110	61	519	64	53	135	60	81	65	90	69	86	64	59	93	919	74	58	60
35	Andaman and Nicobar Islands	6	19	18	20	20	21	21	33	157	43	21	35	20	24	23	26	30	27	35	32	39	356	42	36	25
36	Telangana	1259	1473	1632	1549	1509	1657	2290	1703	13073	1807	1633	2624	1738	1893	1722	2354	1932	2098	1787	1975	2469	24032	2298	1738	1774
37	Andhra Pradesh	1047	1163	1392	1227	1210	1478	1966	1341	10824	1638	1346	2258	1560	1570	1500	2065	1649	1790	1613	1685	2072	20746	2061	1592	1630
	Grand Total	30938	32832	35614	34164	34176	36496	51433	35449	291100	40239	33996	61662	38020	41101	34997	52910	38736	46218	39468	39919	51182	518447	50740	38601	38930