

Government of India
Ministry of Finance
Department of Revenue
LOK SABHA
UNSTARRED QUESTION NO. 3359
TO BE ANSWERED ON MONDAY, DECEMBER 09, 2019
AGRAHAYAN 18, 1941 (SAKA)

TAX REVENUE SHORTFALL

3359 MS. S. JOTHIMANI:

SHRI KARTI P. CHIDAMBARAM:

Will the Minister of FINANCE be placed to state:

- (a) whether the Government expects a tax revenue shortfall of Rs. 2 lakh crore for the 2019-20 financial year as communicated to the Finance Commission and if so, the details thereof;
- (b) whether the Finance Commission has asked the Ministry to submit a revised memorandum in light of the economic slowdown on expected tax revenue shortfall;
- (c) if so, the details thereof including the expected date by which this memorandum will be submitted and the details of revised tax revenue;
- (d) the details of Goods and Services Tax and Direct Tax collection targets and actuals during the last five years, Statewise and month-wise;
- (e) whether the Government has been able to meet its tax collection targets and if not, the reasons therefor; and
- (f) whether the Government is considering revising its direct and/or indirect tax collection targets for 2019-20 and if so, the details thereof?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI ANURAG SINGH THAKUR)

- (a): Government's expectations as regards tax revenue for the financial year 2019-20, are reflected in the Receipts Budget 2019-20, submitted in July, 2019.
- (b): No Sir.
- (c): The question does not arise in view of reply at part (b) above.
- (d): The details of Budget Estimate and actuals for Direct Taxes during the last five years are under:-

Financial Year	Amount (Rs. in crore)	
	Budget Estimate	Actual Collection
2014-15	7,05,628	6,95,789
2015-16	7,52,021	7,41,723
2016-17	8,47,097	8,50,139
2017-18	10,05,000	10,02,738
2018-19	12,00,000	11,37,718

The State/UT wise Tax collection data is compiled at the end of Financial Year and not-month wise. The Direct Tax collection for the last five years State/UT wise is at Annexure I.

The GST has been implemented w.e.f. 1st July, 2017. The central GST Budget Estimate (BE)/Revised Estimate (RE) is set for the whole financial year in the Union Budget. The Budget Estimate for State GST are finalized by the respective State Governments. The details of Central Goods and Services Tax (GST) revenue collection and Targets (RE) during FY 2017-18, 2018-19 and 2019-20 till November, 2019 is as under:-

(Rs. In crore)

Particulars	F.Y 2017-18	F.Y 2018-19	F.Y 2019-20 (April to November) Provisional
Net GST (CGST,IGST & Compensation Cess) BE/RE	4,44,631 (RE)	6,43,900 (RE)	6,63,343 (BE)
Net GST (CGST,IGST & Compensation Cess) Collection	4,42,561	5,81,563	3,98,333

The details of Goods and Services Tax collection since implementation of GST, State-wise and month wise is at Annexure-II.

(e) : The revised estimates of tax collection and fiscal deficit are decided at the time preparation of the budget estimates for the next year. The exercise for preparation of budget estimate for 2020-21 and revised estimates for 2019-20 is underway. At this stage, it may be pre-mature to assess the Revised Estimate against the Budget Estimate for FY 2019-20 with respect to taxes. The expected central taxes revenue for 2019-20 will be re-assessed and presented as Revised Estimate in the general budget, 2020-21.

(f) : The central tax revenue target (BE) is set for whole financial year in the annual Union's Budget. The Revised Estimate of indirect tax revenue for 2019-20 will be presented as a part of annual Union's Budget 2020-21, therefore it may not be possible to provide comments on indirect tax Revised Estimate for 2019-20 at this stage.

(Rupees in Crores)

States/UTs	2014-15	2015-16	2016-17	2017-18	2018-19
ANDAMAN & NICOBAR ISLAND	93.37	60.84	68.14	102.92	115.50
ANDHRA PRADESH	2976.90	34057.29	36241.34	42946.61	46222.64
ARUNACHAL PRADESH	17.19	127.72	169.38	189.38	250.57
ASSAM	3658.69	3982.80	4709.99	5390.84	6262.81
BIHAR	4425.75	5425.55	6519.42	6893.48	6239.41
CHANDIGARH	1922.65	1773.57	2077.37	2621.46	2730.66
CHHATTISGARH	1286.86	2996.62	3678.98	4998.11	5272.04
DADRA AND NAGAR HAVELI	290.20	157.69	194.93	212.06	256.65
DAMAN AND DIU	188.63	185.25	226.44	214.92	270.93
DELHI	91247.90	101664.02	108882.50	141907.21	166404.99
GOA	2820.02	1600.31	2248.96	2465.80	2459.22
GUJARAT	35912.46	33964.61	38808.27	44722.33	49021.50
HARYANA	12638.80	16741.96	20312.64	25380.18	29881.15
HIMACHAL PRADESH	2042.42	2085.17	2458.67	2512.00	2419.92
JAMMU AND KASHMIR	1284.22	1383.96	1091.08	1528.65	1563.42
JHARKHAND	1344.70	3597.41	4546.72	5643.46	6933.63
KARNATAKA	60595.22	72040.95	85920.98	98468.57	119796.08
KERALA	11909.69	10171.03	13779.42	16427.32	17021.10
LAKSHWADEEP	2.84	14.09	18.58	19.75	19.44
MADHYA PRADESH	14262.57	12237.37	15768.55	17585.97	19696.93
MAHARASHTRA	277720.11	287005.33	314056.27	377855.07	425389.70
MANIPUR	53.31	67.66	128.36	149.28	171.95
MEGHALAYA	292.75	701.52	791.71	807.67	1125.20
MIZORAM	39.79	51.36	111.70	72.56	59.57
NAGALAND	30.36	40.27	160.33	135.40	121.21
ORISSA	9871.25	7264.40	9339.21	10595.92	11120.44
PONDICHERY	385.89	466.96	584.32	731.31	800.02
PUNJAB	7072.98	8225.04	10320.01	11542.30	11820.10
RAJASTHAN	13146.11	13352.75	20182.09	19519.47	21059.38
SIKKIM	323.88	199.43	261.35	224.25	479.67
TAMILNADU	44732.62	50522.37	60077.95	67439.84	74238.70
TELANGANA	439.46	1955.32	3452.85	6676.66	10860.20
TRIPURA	138.91	206.24	264.52	314.70	312.49
UTTAR PRADESH	27159.83	24981.22	29309.60	26114.78	27687.93
UTTRAKHAND	1750.63	2288.47	2735.68	3041.81	3265.19
WEST BENGAL	27793.48	29795.18	35175.89	40073.96	44638.58
Total	686664.56	731391.68	834674.19	985515.99	1118288.92
CTDS	9124.29	10330.92	15464.73	17222.41	19429.56
Grand Total	695788.85	741722.60	850138.92	1002738.40	1137718.48

Note: State-wise data have been finalised with inputs from NSDL.

Budget Estimates / Revised Estimates

Financial Year	Amount
2014-15	705628.00
2015-16	752021.00
2016-17	847097.20
2017-18	1005000.00
2018-19	1200000.00

GST collection since implementation

(Figures in Rs. Crore)		Jul'17	Aug'17	Sep'17	Oct'17	Nov'17	Dec'17	Jan'18	Feb'18	Mar'18	2017-18	Apr'18	May'18	Jun'18	Jul'18	Aug'18	Sep'18	Oct'18	Nov'18
1	Jammu and Kashmir	0	265	320	288	299	315	306	269	258	2,320	372	267	266	318	305	337	324	286
2	Himachal Pradesh	0	823	746	700	649	618	600	562	611	5,309	647	646	641	618	562	649	651	667
3	Punjab	3	1,522	1,289	1,277	1,205	1,078	1,089	1,064	1,123	9,649	1,259	1,140	1,200	1,171	1,097	1,117	1,129	1,220
4	Chandigarh	0	175	148	145	145	132	148	141	136	1,170	182	132	136	148	140	143	141	146
5	Uttarakhand	0	1,693	1,471	1,686	1,238	1,186	1,262	1,166	1,264	10,967	1,515	1,247	1,266	1,408	1,020	1,247	1,411	1,148
6	Haryana	1	4,671	5,440	5,063	4,669	4,080	4,263	4,356	4,272	36,815	5,130	4,574	4,634	4,295	4,374	4,192	4,461	4,678
7	Delhi	3	3,255	3,405	3,527	3,232	3,050	3,603	3,121	3,249	26,445	4,198	2,915	3,103	3,095	3,015	3,140	3,287	3,277
8	Rajasthan	5	2,540	2,284	2,256	2,183	2,148	2,394	2,307	2,346	18,463	2,609	2,494	2,424	2,454	2,240	2,243	2,554	2,664
9	Uttar Pradesh	3	4,727	4,840	4,677	4,168	4,390	4,681	4,607	4,799	36,891	6,028	4,622	5,033	4,983	4,764	4,812	4,835	5,158
10	Bihar	1	786	674	645	592	667	642	767	758	5,531	914	739	761	851	846	831	812	915
11	Sikkim	0	160	156	140	146	164	152	123	145	1,186	151	167	171	181	163	165	141	148
12	Arunachal Pradesh	0	13	9	13	11	12	16	13	32	120	33	30	27	29	23	26	28	22
13	Nagaland	0	14	13	15	12	10	15	12	12	104	17	13	13	12	15	22	19	15
14	Manipur	0	14	14	20	11	14	12	13	25	122	34	17	22	24	17	32	24	21
15	Mizoram	0	6	8	10	8	7	8	8	11	67	17	14	10	10	11	13	10	16
16	Tripura	0	37	34	57	35	30	32	34	45	305	46	46	35	46	38	49	44	41
17	Meghalaya	0	77	63	65	61	70	90	115	105	648	152	127	116	114	102	93	96	101
18	Assam	0	703	673	625	654	590	578	528	619	4,969	679	924	663	661	646	697	757	739
19	West Bengal	3	3,009	2,943	2,785	2,458	2,548	2,658	3,174	3,756	23,333	3,691	3,108	3,112	3,289	3,125	3,130	3,235	3,035
20	Jharkhand	0	1,582	1,640	1,747	1,808	1,710	1,874	1,757	2,044	14,162	2,389	1,958	1,979	1,848	1,669	1,736	2,091	2,016
21	Odisha	0	1,910	1,716	1,801	1,784	1,705	1,959	1,982	1,991	14,849	2,170	1,894	2,152	2,059	2,242	2,187	2,190	2,374
22	Chhattisgarh	1	1,630	1,599	1,555	1,504	1,582	1,774	1,534	1,829	13,008	1,890	1,870	1,902	1,910	1,821	1,671	1,737	2,005
23	Madhya Pradesh	1	2,112	1,906	1,927	1,874	1,874	1,890	1,960	2,000	15,544	2,344	1,864	2,005	2,069	1,963	1,899	1,993	2,124
24	Gujarat	3	6,015	5,721	5,883	5,387	5,372	5,779	5,823	5,922	45,905	6,329	6,262	6,363	6,080	5,252	6,100	6,159	6,064
25	Daman and Diu	0	125	111	128	132	89	102	97	137	922	92	87	91	90	96	89	98	89
26	Dadra and Nagar Haveli	0	158	181	164	153	144	149	137	131	1,218	165	132	125	145	117	135	144	140
27	Maharashtra	8	13,591	13,048	14,320	12,273	12,810	13,357	12,449	13,331	1,05,186	16,726	13,047	14,021	13,751	12,832	13,082	14,534	13,934
29	Karnataka	2	6,976	6,140	6,249	5,196	5,568	5,991	6,018	5,997	48,138	7,347	5,752	6,244	6,776	6,271	6,312	6,588	6,499
30	Goa	0	405	352	346	345	315	306	357	346	2,772	352	318	335	319	307	309	313	325
31	Lakshadweep	0	0	1	1	2	1	1	1	1	7	3	0	6	1	0	1	0	1
32	Kerala	0	1,534	1,543	1,457	1,250	1,249	1,368	1,207	1,249	10,857	1,396	1,300	1,306	1,277	1,129	1,042	1,501	1,339
33	Tamil Nadu	6	6,626	6,185	6,093	5,236	5,014	5,316	5,363	5,480	45,318	6,666	5,489	5,187	5,616	5,436	5,733	6,091	5,813
34	Puducherry	0	208	184	144	174	161	163	139	144	1,317	170	156	146	161	149	161	141	170
35	Andaman and Nicobar Islands	0	8	26	19	23	15	15	20	37	162	50	16	28	14	14	23	13	31
36	Telangana	3	2,759	2,717	2,759	2,443	2,490	2,737	2,641	2,800	21,348	3,378	2,619	2,701	2,803	2,660	2,722	2,893	3,067
37	Andhra Pradesh	10	1,889	1,802	1,829	1,668	1,585	1,921	1,758	1,865	14,327	2,251	1,962	1,936	2,026	1,891	2,023	2,212	2,145
97	Other Territory	0	0	11	63	41	46	224	82	88	556	79	726	138	159	201	155	151	197
99	Center Jurisdiction	0	0	0	0	0	0	19	5	56	80	40	41	45	28	47	50	40	32
Grand Total		53	72,017	69,413	70,477	63,071	62,840	67,491	65,713	69,016	540,092	81,511	68,715	70,343	70,837	66,599	68,365	72,847	72,663

(Figures in Rs. Crore)

	Dec'18	Jan'19	Feb'19	Mar'19	2018-19	Apr'19	May'19	Jun'19	Jul'19	Aug'19	Sep'19	Oct'19	2019-20
1 Jammu and Kashmir	293	331	306	388	3,792	382	311	322	363	302	282	313	2,274
2 Himachal Pradesh	595	647	610	660	7,593	700	629	697	677	676	609	669	4,657
3 Punjab	1,162	1,216	1,100	1,166	13,979	1,374	1,345	1,248	1,271	1,255	1,133	1,189	8,816
4 Chandigarh	143	159	147	162	1,779	200	146	158	156	160	157	157	1,133
5 Uttarakhand	1,055	1,146	1,237	1,451	15,150	1,617	1,244	1,232	1,289	941	1,017	1,153	8,492
6 Haryana	4,646	4,815	4,873	4,561	55,233	5,368	4,611	4,889	4,617	4,474	4,110	4,578	32,646
7 Delhi	3,146	3,525	3,422	3,722	39,845	4,335	3,646	3,595	3,406	3,517	3,386	3,484	25,369
8 Rajasthan	2,456	2,776	2,676	3,132	30,722	2,895	2,738	2,683	2,699	2,550	2,253	2,425	18,243
9 Uttar Pradesh	4,957	5,485	5,112	5,548	61,337	6,305	5,082	5,366	5,422	4,975	5,073	5,103	37,327
10 Bihar	909	1,039	961	1,177	10,755	1,165	980	1,003	1,160	981	986	940	7,216
11 Sikkim	150	176	145	160	1,917	166	193	193	201	163	209	186	1,311
12 Arunachal Pradesh	26	38	32	85	398	56	36	48	49	45	44	41	319
13 Nagaland	17	17	20	46	227	29	24	20	23	27	21	25	167
14 Manipur	27	24	21	46	309	37	29	25	34	37	42	43	247
15 Mizoram	13	26	22	50	213	35	22	24	19	28	29	18	175
16 Tripura	48	52	46	64	556	61	50	58	49	58	52	54	382
17 Meghalaya	108	104	129	127	1,368	168	130	124	104	117	106	113	863
18 Assam	743	787	736	956	8,989	932	768	798	795	768	848	888	5,796
19 West Bengal	3,230	3,495	3,490	3,841	39,780	4,207	3,567	3,514	3,586	3,503	3,255	3,263	24,895
20 Jharkhand	1,995	1,965	2,121	2,149	23,916	2,764	1,884	1,811	1,855	1,770	1,509	1,437	13,031
21 Odisha	2,347	2,338	2,374	2,626	26,952	2,955	2,135	2,923	2,494	2,497	2,015	1,994	17,014
22 Chhattisgarh	1,852	2,064	2,068	2,143	22,932	2,298	1,988	2,093	2,002	1,873	1,490	1,570	13,313
23 Madhya Pradesh	2,094	2,414	2,291	2,624	25,683	2,624	2,247	2,212	2,282	2,255	2,087	2,053	15,760
24 Gujarat	5,619	6,185	6,507	6,521	73,440	6,871	6,592	6,424	6,411	6,185	5,741	5,888	44,111
25 Daman and Diu	77	101	92	103	1,105	103	84	87	105	103	89	83	654
26 Dadra and Nagar Haveli	129	173	139	174	1,718	174	144	165	135	159	125	130	1,031
27 Maharashtra	13,524	15,151	14,092	15,596	1,70,289	18,096	14,110	15,143	15,102	13,407	13,579	15,109	1,04,546
29 Karnataka	6,209	7,329	6,453	6,983	78,763	7,997	6,396	6,659	7,089	6,201	6,350	6,675	47,366
30 Goa	342	394	401	389	4,103	415	348	338	361	325	311	311	2,410
31 Lakshadweep	4	1	3	1	20	3	0	1	2	1	2	2	11
32 Kerala	1,416	1,584	1,416	1,635	16,343	1,766	1,431	1,568	1,512	1,582	1,393	1,549	10,801
33 Tamil Nadu	5,415	6,201	5,974	6,941	70,562	6,767	5,806	5,881	6,084	5,973	5,616	6,109	42,236
34 Puducherry	152	159	175	184	1,924	173	144	135	145	161	149	146	1,052
35 Andaman and Nicobar Isla	22	35	25	28	297	38	39	21	22	30	19	32	201
36 Telangana	3,014	3,195	3,460	3,897	36,408	3,509	3,041	3,166	3,163	3,059	2,854	3,230	22,022
37 Andhra Pradesh	2,049	2,159	2,088	2,589	25,331	2,558	2,136	2,232	2,138	2,115	1,985	1,975	15,139
97 Other Territory	178	194	141	167	2,484	179	133	166	158	170	132	127	1,065
99 Center Jurisdiction	91	45	47	74	580	52	51	61	59	100	35	97	454
Grand Total	70,253	77,545	74,952	82,165	876,794	89,372	74,258	77,084	77,040	72,543	69,091	73,159	532,547