GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UN-STARRED QUESTION NO- 2465
ANSWERED ON-10/08/2021

GST DUES TO STATES

2465. SHRI NEERAJ DANGI

Will the Minister of FINANCE be pleased to state:-

(a) the details of GST dues owed to States for the last three years, State-wise and year-wise;
(b) the details of GST dues actually paid to States for the last three years, State-wise and year-wise;
(c) whether there is a discrepancy in the GST dues owed and dues paid to States; and
(d) if so, the reasons therefor and the details thereof?

ANSWER

THE MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a) to (d):- As per the provisions of the GST (Compensation to States) Act, 2017, GST compensation for financial years 2017-18, 2018-19 and 2019-20 has already been paid to the States/UTs. GST compensation of Rs. 91,000 crore has also been released to all States/UTs to partly meet the compensation payable for the period April'20 to March'21 as the amount in GST Compensation Fund was not adequate to meet the full compensation requirement. The economic impact of the pandemic has led to higher compensation requirement due to lower GST collection and at the same time lower collection of GST compensation cess. The detail of provisional GST compensation yet to be released to States/UTs is as per **Annexure-I** and year-wise detail of GST compensation released to States/UTs is as per **Annexure-II**.

The issue of GST Compensation to States has been deliberated in the 41st and 42nd GST Council meetings. Accordingly, in FY 20-21, Centre had borrowed Rs. 1.1 lakh crore under a special window and passed on to the States as back-to-back loan to help the States to meet the resource gap due to short-release of compensation on account of inadequate balance in the Compensation Fund. This arrangement has been finalized after detailed deliberations with the States and all States have opted for this arrangement. Subsequent to deliberations in the 43rd GST Council meeting, it has been decided that the Centre will borrow Rs. 1.59 lakh crores from the market through special window in current FY and pass it on to the States/ UTs as a back to back loan in appropriate tranches as was done in the last year. As per this decision Rs. 75000 crore has been released to States/ UTs on 15.07.2021. In addition, depending on the amount available in the Compensation Fund, Centre has also been releasing the regular GST compensation to States to make up for GST revenue shortfall. The states will be paid full GST Compensation as per GST (Compensation to States) Act, 2017 for the transition period by extending the levy of Compensation cess beyond 5 years to meet the GST revenue shortfall as well as for servicing the loan borrowed through special window scheme.

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Annexure-I

Details of provisional GST compensation yet to be released to States/ UTs

(Rs. in crore)

S. No	Name of State/UT	GST compensation yet to be released for period April'20-March'21	GST compensation yet to be released for period April-May, 21
(1)	(2)	(3)	(4)
1	Andhra Pradesh	2493	1559
2	Arunachal Pradesh	0	0
3	Assam	1017	606
4	Bihar	1538	1801
5	Chhattisgarh	1231	1547
6	Delhi	5190	2823
7	Goa	734	411
8	Gujarat	6583	3603
9	Haryana	2328	2130
10	Himachal Pradesh	680	714
11	J & K	757	829
12	Jharkhand	1241	969
13	Karnataka	7202	5500
14	Kerala	3046	2812
15	Madhya Pradesh	2437	2468
16	Maharashtra	15138	7995
17	Manipur	0	0
18	Meghalaya	140	79
19	Mizoram	0	0
20	Nagaland	0	0
21	Odisha	1389	1349
22	Puducherry	274	288
23	Punjab	3752	3124
24	Rajasthan	2981	2361
25	Sikkim	30	0
26	Tamil Nadu	6155	3574
27	Telangana	2515	1558
28	Tripura	93	88
29	Uttar Pradesh	7109	4048
30	Uttarakhand	1215	951
31	West Bengal	3911	2157
	Total	**81179**	**55345***

* Centre had released Rs. 75,000 crore to the States/UTs as a back to back loan on 15.07.2021 to meet the compensation short-fall during the current financial year.

Annexure-II

Details of GST Compensation released to the States/UTs

(Rs. in crore)

S.No	Name of State/UT	GST compensation released for FY 2017-18	GST compensation released for FY 2018-19	GST compensation released for FY 2019-20	GST compensation released partly for FY 2020-21	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Andhra Pradesh	619	0	3028	2780	6427
2	Arunachal Pradesh	15	0	0	6	21
3	Assam	980	455	1284	1158	3877
4	Bihar	3140	2798	5464	2501	13903
5	Chhattisgarh	1589	2592	4521	1615	10317
6	Delhi	326	5185	8424	4617	18552
7	Goa	281	502	1093	661	2537
8	Gujarat	4277	7227	14801	7300	33605
9	Haryana	1461	3916	6617	3125	15119
10	Himachal Pradesh	1059	1935	2477	858	6329
11	J & K	1160	1667	3281	1077	7185
12	Jharkhand	1368	1098	2219	1436	6121
13	Karnataka	7670	12465	18628	8298	47061
14	Kerala	2102	3532	8111	4035	17780
15	Madhya Pradesh	2668	3302	6538	3351	15859
16	Maharashtra	3077	9363	19233	14699	46372
17	Manipur	24	0	0	22	46
18	Meghalaya	140	66	157	146	509
19	Mizoram	0	0	0	11	11
20	Nagaland	0	0	0	14	14
21	Odisha	2348	4241	5332	2156	14077
22	Puducherry	387	681	1057	312	2437
23	Punjab	5109	8985	12187	4074	30355
24	Rajasthan	2899	2280	6710	3767	15656
25	Sikkim	6	0	0	35	41
26	Tamil Nadu	1018	5363	12305	6833	25519
27	Telangana	169	0	3054	2995	6218
28	Tripura	149	172	293	143	757
29	Uttar Pradesh	2432	0	9123	7312	18867
30	Uttarakhand	1432	2442	3375	1305	8554
31	West Bengal	1608	2615	6200	4359	14782
	Total	**49513**	**82882**	**165512**	**91000#**	**388908**

#In addition, Centre had released Rs. 1.1 lakh crore as a back to back loan to States/UTs in lieu of the GST compensation during the financial year 2020-21