

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA
STARRED QUESTION NO. 138
ANSWERED ON-20/12/2022
GST COMPENSATION CESS

138. DR. V. SIVADASAN:

Will the Minister of FINANCE be pleased to state:

(a) the amount collected as GST Compensation Cess by the Union Government since 2019, the details thereof, State-wise and year-wise since 2019; and

(b) the amount disbursed to the States as GST Compensation since 2019, the details thereof, State-wise and year-wise since 2019?

ANSWER

THE MINISTER OF FINANCE
(MS. NIRMALA SITHARAMAN)

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

**STATEMENT REFERRED IN REPLY TO RAJYA SABHA STARRED
QUESTION NO. 138 FOR ANSWER ON 20TH DECEMBER, 2022**

(a) & (b):- The details of cess collected State wise and year wise (including cess on import of goods) is shown in **Annexure-I** and the details of compensation released State-wise and year-wise is shown in **Annexure-II**. In addition, Central Government has taken loan of ₹ 1.1 lakh crore and ₹ 1.59 lakh crore in the year 2020-21 and 2021-22 respectively and release it to States on a back-to-back loans in lieu of Compensation, details of which is shown in **Annexure-III**.

		State wise/Financial Year wise CESS Collection (Rs. in Crores)			
State Cd	State	CESS			
		2019-20	2020-21	2021-22	2022-23*
1.	Jammu and Kashmir	42.07	59.14	54.31	55.40
2.	Himachal Pradesh	19.49	10.25	16.90	15.24
3.	Punjab	211.06	173.86	222.19	245.08
4.	Chandigarh	12.74	11.36	15.16	12.29
5.	Uttarakhand	189.54	90.27	87.00	81.14
6.	Haryana	3,671.20	3,816.33	4,977.31	4,044.47
7.	Delhi	1,093.03	887.67	1,022.38	644.90
8.	Rajasthan	1,470.49	1,507.61	1,872.47	1,071.94
9.	Uttar Pradesh	12,761.91	10,910.03	12,648.73	9,289.57
10.	Bihar	2,062.91	1,676.87	1,940.40	1,271.16
11.	Sikkim	1.71	0.95	0.94	0.58
12.	Arunachal Pradesh	2.39	1.77	2.05	1.48
13.	Nagaland	10.39	5.61	14.14	26.59
14.	Manipur	1.58	1.59	1.68	1.31
15.	Mizoram	0.78	0.59	0.47	0.32
16.	Tripura	2.05	2.87	2.18	2.50
17.	Meghalaya	5.37	4.44	8.98	14.53
18.	Assam	478.89	308.75	402.66	380.99
19.	West Bengal	3,994.61	3,254.43	3,494.02	2,783.20
20.	Jharkhand	5,211.19	4,571.33	5,430.70	3,697.93
21.	Odisha	5,722.58	6,197.87	7,839.78	5,832.65
22.	Chhattisgarh	6,171.25	5,869.17	6,861.31	4,457.32
23.	Madhya Pradesh	5,525.57	5,529.65	6,280.20	4,588.87
24.	Gujarat	4,587.69	4,820.81	6,263.20	4,237.56
25.	Daman and Diu	0.14	0.05	-	-
26.	Dadra and Nagar Haveli	1.19	1.60	4.01	8.52
27.	Maharashtra	11,513.04	8,952.50	14,092.33	13,002.14
29.	Karnataka	9,445.96	7,521.41	9,468.17	8,740.29
30.	Goa	32.83	18.50	21.34	24.63
31.	Lakshadweep	-	-	-	-
32.	Kerala	120.35	78.72	80.40	43.08
33.	Tamil Nadu	5,893.82	5,586.06	7,075.60	5,569.95
34.	Puducherry	7.13	3.61	5.37	3.73
35.	Andaman and Nicobar Islands	1.22	0.57	0.25	0.61
36.	Telangana	6,500.31	5,160.66	6,309.86	4,181.47
37.	Andhra Pradesh	1,537.00	2,112.75	2,360.77	2,505.35
38.	Ladakh	3.21	2.48	0.67	0.65
97.	Other Jurisdiction	0.01	0.02	0.01	0.01
99.	Center Jurisdiction	-	-	-	-
	Grand Total	88,306.70	79,152.14	98,877.92	76,837.45

*upto 30th November 2022 – Above data derived based on challan payment and by payment date.

Details of GST Compensation released during the year (FY-wise)

(Rs. in crore)

S.No	Name of State/UT	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
(1)	(2)	(3)	(4)	(5)	(6)
1	Andhra Pradesh	1,841	3,527	3,117	3,881
2	Arunachal Pradesh	0	6	0	0
3	Assam	879	1,370	1,014	424
4	Bihar	3,525	4,359	1,945	91
5	Chhattisgarh	3,081	3,212	1,217	1,934
6	Delhi	7,436	5,522	6,446	9,212
7	Goa	819	813	911	1,410
8	Gujarat	10,647	11,335	8,329	7,091
9	Haryana	5,453	5,066	2,909	1,947
10	Himachal Pradesh	1,877	1,764	1,168	1,064
11	J & K	2,279	2,171	893	208
12	Jharkhand	1,532	1,958	1,526	1,723
13	Karnataka	14,497	13,789	8,976	10,548
14	Kerala	5,575	6,721	3,856	6,465
15	Madhya Pradesh	4,531	5,293	3,095	3,842
16	Maharashtra	15,018	17,423	17,834	22,018
17	Manipur	0	22	0	0
18	Meghalaya	101	172	163	0
19	Mizoram	0	11	0	0
20	Nagaland	0	14	0	0
21	Odisha	3,929	4,362	2,465	524
22	Puducherry	862	607	329	649
23	Punjab	8,805	9,694	4,442	6,874
24	Rajasthan	4,440	5,633	3,746	3,445
25	Sikkim	0	26	9	0
26	Tamil Nadu	8,922.0339	11,141.9066	6,696.7180	10,790
27	Telangana	2,263	3,103	2,006	2,248
28	Tripura	171	277	101	0
29	Uttar Pradesh	5,180	9,324	8,299	10,076
30	Uttarakhand	2,477	2,496	1,475	1,791
31	West Bengal	4,359	5,776	4,531	7,405
	Total	120,498	136,988	97,500	115,662

Details of back to back loan released in lieu of GST compensation

(in Rs. Crore)

S. No.	Name of State/UT	During FY 2020-21	During FY 2021-22
(1)	(2)	(3)	(4)
1	Andhra Pradesh	2311	3272
2	Arunachal Pradesh	0	0
3	Assam	994	1774
4	Bihar	3905	6816
5	Chhattisgarh	3109	4965
6	Delhi	5865	6193
7	Goa	840	847
8	Gujarat	9222	13040
9	Haryana	4352	7394
10	Himachal Pradesh	1717	2695
11	J & K	2272	3845
12	Jharkhand	1689	2484
13	Karnataka	12407	18109
14	Kerala	5766	8739
15	Madhya Pradesh	4542	7011
16	Maharashtra	11977	13782
17	Manipur	0	0
18	Meghalaya	112	141
19	Mizoram	0	0
20	Nagaland	0	0
21	Odisha	3822	6430
22	Puducherry	742	1096
23	Punjab	8359	12132
24	Rajasthan	4604	7268
25	Sikkim	0	0
26	Tamil Nadu	6241	8095
27	Telangana	2380	4569
28	Tripura	226	401
29	Uttar Pradesh	6007	8140
30	Uttarakhand	2316	3333
31	West Bengal	4431	6425
	Total	110208	159000