

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE**

DEPARTMENT OF ECONOMIC AFFAIRS

RAJYA SABHA

**UNSTARRED QUESTION NO. 1497
TO BE ANSWERED ON TUESDAY 14th March, 2023
[23 PHALGUNA, 1944 (SAKA)]**

“GST Compensation and tax share from divisible pool to States”

No. 1497. Sh. N Shanmugam:

Will the Minister of Finance be pleased to state:

- (a) Whether the government released instalments of tax from divisible pool to States to help accelerate their capital expenditure;
- (b) if so, the details thereof, in the last five years;
- (c) the details of provisional GST compensation yet to be released to the States, Tamil Nadu in particular, for the Financial Year 2021-22;
- (d) the reasons for delay in release of the amounts to the States, when the States are financially stressed; and
- (e) by when, all dues will be released to the States, the details thereof?

ANSWER

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

- (a) & (b) The total amount devolved to the States, from the Divisible Pool of Net Proceeds, as per the recommendations of the Finance Commission is as Annexed.
- (b) to (e) As per the provisions of section 7(2) of Goods and Services Tax (Compensation to States) Act, 2017, enacted by Parliament, the compensation payable to a State shall be provisionally calculated and released at the end of every two months period, and shall be finally calculated for every financial year after the receipt of final revenue figures, as audited by the Comptroller and Auditor General of India. Government of India has already released the entire amount of provisionally admissible GST compensation to the States/UTs for loss of revenue arising on account of implementation of Goods and Services Tax for five years i.e., from 1st July 2017 to 30th June 2022.

**Devolution of Tax from Divisible pool to States as per the recommendations of the
Finance Commission**

State	2017-18	2018-19	2019-20	2020-21	2021-22
Andhra Pradesh	29001.25	32787.03	28242.39	24460.59	35385.83
Arunachal Pradesh	9238.79	10436.14	8987.57	10472.58	14643.90
Assam	22301.52	25215.85	21721.44	18629.32	28150.55
Bihar	65083.19	73602.96	63406.33	59861.41	91352.62
Chhattisgarh	20754.83	23458.69	20205.84	20337.54	28570.86
Goa	2544.27	2878.36	2479.85	2296.53	3356.98
Gujarat	20782.34	23489.32	20232.09	20218.53	31105.78
Haryana	7297.53	8254.60	7111.53	6437.59	9722.16
Himachal Pradesh	4801.27	5429.77	4677.56	4753.92	7349.04
Jammu & Kashmir	11911.66	13989.80	6801.81	0.00	0.00
Jharkhand	21143.64	23906.13	20593.04	19712.23	27734.64
Karnataka	31751.99	35894.83	30919	21694.11	33283.58
Kerala	16833.07	19038.17	16401.05	11560.40	17820.09
Madhya Pradesh	50853.06	57486.87	49517.61	46922.16	69541.50
Maharashtra	37203.32	42050.43	36219.64	36504.01	54318.06
Manipur	4154.29	4698.59	4047.77	4271.97	6009.65
Meghalaya	4323.15	4889.07	4211.78	4551.63	6580.63
Mizoram	3097.04	3502.96	3017.8	3010.55	4222.87
Nagaland	3353.09	3792.41	3267.08	3409.25	4875.46
Odisha	31272.03	35353.73	30453.25	27542.67	38144.79
Punjab	10616.96	12008.95	10345.78	10638.21	15288.79
Rajasthan	37028.03	41852.35	36049.14	35575.77	54030.61
Sikkim	2470.52	2794.67	2407.69	2308.47	3353.69
Tamil Nadu	27099.72	30638.87	26392.4	24924.51	37458.60
Telangana	16420.06	18560.88	15987.59	12691.62	18720.54
Tripura	4322.54	4888.95	4211.78	4218.45	6077.52
Uttar Pradesh	120940.10	136766.46	117818.3	106687.01	160358.05
Uttarakhand	7084.90	8011.59	6901.54	6568.72	9906.25
West Bengal	49321.13	55775.72	48048.4	44737.01	65540.75
TOTAL	673005.29	761454.15	650677.05	594996.76	882903.79
