

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA UNSTARRED QUESTION NO. 3095
ANSWERED ON – 28/03/2023

Collection of GST

3095. SHRI DEEPENDER SINGH HOODA:

Will the Minister of FINANCE be pleased to state:

- (a) the collection of the Goods and Services Tax (GST) from the State of Haryana during each of the last four years;
- (b) the amount of the GST compensation released by Government to the State of Haryana during the same period;
- (c) the amount of GST compensation due to the Government of Haryana from the Union Government; and
- (d) whether the issue of extension of GST compensation period has been placed before the GST Council and if so, the details thereof and the response of the GST Council thereto?

ANSWER

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

(a): The details of the collection of the Goods and Services Tax (GST) on all supplies excluding import of goods from the State of Haryana during the last four years are as under:

(Rs. In Crore)

Name of State/UT	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23 (Till Feb, 2023)
Haryana	59,560	54,890	68,142	78,888

(b), (c) & (d): Section 7(2) of Goods and Services Tax (Compensation to States) Act, 2017 provides that 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. Accordingly, Government of India has already released the entire amount of provisionally admissible GST compensation to the States/UTs including Haryana 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. The final GST compensation to State of Haryana based upon AG Certified figures has also been cleared for FY 2017-18 and FY 2018-19. The amount of GST Compensation released by the Government to the State of Haryana during the last four years is as under:-.

(Rs. In Crore)

FY-wise	2019-20	2020-21	2021-22	2022-23
Compensation released from cess fund	5,453	5,066	2,909	2,576
Back to back loan released in lieu of GST compensation	-	4,352	7,394	-

As per section 18 of the Constitution (One Hundred and First Amendment) Act, 2016, compensation to the States for loss of revenue arising on account of implementation of the goods and services tax is payable for a period of five years. Central Government is committed for payment of GST compensation to States/UTs for five years as per law enacted by the Parliament according to the Constitutional provision. However, as per Section 12 (d) of GST (Compensation to States) Act, 2017, on the recommendation of the GST Council, Notification No. 1/2022-Compensation Cess dated 24.06.2022 has been issued to continue levy and collection of GST compensation cess till March, 2026 to repay amount of back to back loan released to States in 2020-21 and 2021-22 in lieu of GST Compensation shortfall and payment of arrears of previous FYs based on AG reconciled figures.
