

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE**

DEPARTMENT OF ECONOMIC AFFAIRS

RAJYA SABHA

**UNSTARRED QUESTION NO. 1355
TO BE ANSWERED ON TUESDAY 01st August, 2023
[Sravana 10, 1945 (Saka)]**

“Taxes devolved by Union to States”

**No. 1355 Shri S. Kalyanasundaram
Shri M. Mohamed Abdulla**

Will the Minister of Finance be pleased to state:

- (a) whether Government has State-wise data of taxes devolved by the Union Government as part of State's share for the last five years;
- (b) if so, the details thereof, including the amount received in devolution year on year for the last five years, State-wise and year-wise ;
- (c) the details of total taxes devolved and total taxes owed for the last five years, State-wise; and
- (d) the details of total tax revenue collected under GST and sent to the Union Government for the last five years, year-wise and State-wise?

ANSWER

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

- (a & b) Yes, Sir. Detail showing States' share of taxes and duties devolved to States during last (5) five years, Year-wise and State-wise is given as Annex1;
- (c) All the taxes owed to States for the last (5) five years are devolved as detailed in Annex 1; and
- (d) The Details of Goods and Services Tax (GST) on domestic supply of Goods and Services is given as Annex 2.

**Detail showing States' Share of Taxes and Duties Devolved to States during last (5) five years,
Year-wise and State-wise**

(₹ Crore)

Sl. No.	State	2018-19	2019-20	2020-21	2021-22	2022-23
1	Andhra Pradesh	32787.03	28242.39	24460.59	35385.83	38176.74
2	Arunachal Pradesh	10436.14	8987.57	10472.58	14643.90	16689.17
3	Assam	25215.85	21721.44	18629.32	28150.55	29694.26
4	Bihar	73602.96	63406.33	59861.41	91352.62	95509.85
5	Chhattisgarh	23458.69	20205.84	20337.54	28570.86	32358.26
6	Goa	2878.36	2479.85	2296.53	3356.98	3665.19
7	Gujarat	23489.32	20232.09	20218.53	31105.78	33034.00
8	Haryana	8254.60	7111.53	6437.59	9722.16	10378.00
9	Himachal Pradesh	5429.77	4677.56	4753.92	7349.04	7883.98
10	Jammu & Kashmir	13989.80	6801.81	0.00	0.00	0.00
11	Jharkhand	23906.13	20593.04	19712.23	27734.64	31404.12
12	Karnataka	35894.83	30919.00	21694.11	33283.58	34596.18
13	Kerala	19038.17	16401.05	11560.40	17820.09	18260.68
14	Madhya Pradesh	57486.87	49517.61	46922.16	69541.50	74542.85
15	Maharashtra	42050.43	36219.64	36504.01	54318.06	60000.97
16	Manipur	4698.59	4047.77	4271.97	6009.65	6795.08
17	Meghalaya	4889.07	4211.78	4551.63	6580.63	7286.14
18	Mizoram	3502.96	3017.80	3010.55	4222.87	4745.25
19	Nagaland	3792.41	3267.08	3409.25	4875.46	5400.19
20	Odisha	35353.73	30453.25	27542.67	38144.79	42989.33
21	Punjab	12008.95	10345.78	10638.21	15288.79	17163.65
22	Rajasthan	41852.35	36049.14	35575.77	54030.61	57230.79
23	Sikkim	2794.67	2407.69	2308.47	3353.69	3680.28
24	Tamil Nadu	30638.87	26392.40	24924.51	37458.60	38731.24
25	Telangana	18560.88	15987.59	12691.62	18720.54	19668.15
26	Tripura	4888.95	4211.78	4218.45	6077.52	6724.23
27	Uttar Pradesh	136766.46	117818.30	106687.01	160358.05	169745.30
28	Uttarakhand	8011.59	6901.54	6568.72	9906.25	10617.01
29	West Bengal	55775.72	48048.40	44737.01	65540.75	71434.93
	TOTAL	761454.15	650677.05	594996.76	882903.79	948405.82

Details of Goods and Services Tax (GST) on domestic supply of Goods and Services

(₹Crores)

State Code	State	Financial Year				
		2018-19	2019-20	2020-21	2021-22	2022-23
01	Jammu and Kashmir	3,792	4,010	3,647	4,692	5,246
02	Himachal Pradesh	7,593	7,960	7,055	8,023	8,778
03	Punjab	13,977	15,235	13,913	18,406	20,949
04	Chandigarh	1,778	1,988	1,651	1,979	2,365
05	Uttarakhand	15,150	14,722	12,339	13,680	16,845
06	Haryana	55,233	59,560	54,890	68,142	86,668
07	Delhi	39,845	44,161	36,568	46,253	55,843
08	Rajasthan	30,721	32,821	31,797	38,480	45,458
09	Uttar Pradesh	61,323	65,281	59,721	73,865	87,970
10	Bihar	10,755	12,640	11,638	13,534	16,548
11	Sikkim	1,917	2,248	2,266	2,811	3,156
12	Arunachal Pradesh	398	581	651	710	1,023
13	Nagaland	227	317	389	420	566
14	Manipur	309	435	392	551	615
15	Mizoram	213	296	257	316	419
16	Tripura	556	680	732	777	884
17	Meghalaya	1,368	1,522	1,337	1,764	2,076
18	Assam	8,988	10,423	10,030	12,007	13,710
19	West Bengal	39,780	43,386	39,694	47,898	58,060
20	Jharkhand	23,916	22,847	20,482	27,854	32,019
21	Odisha	26,948	29,677	29,844	44,335	49,442
22	Chattisgarh	22,932	24,160	24,419	29,571	31,968
23	Madhya Pradesh	25,683	28,354	27,005	31,255	36,232
24	Gujarat	73,440	78,923	74,346	97,155	1,14,221
25	Daman and Diu	1,105	1,155	305	5	3
26	Dadra and Nagar Haveli	1,718	1,810	2,349	3,141	3,771
27	Maharashtra	1,70,289	1,85,917	1,65,308	2,17,993	2,70,346
29	Karnataka	78,762	83,408	75,660	95,926	1,22,822
30	Goa	4,103	4,280	3,270	4,364	5,520
31	Lakshadweep	20	20	13	18	21
32	Kerala	16,343	19,234	17,349	22,264	27,371
33	Tamil Nadu	70,562	74,430	69,121	85,492	1,04,377
34	Puducherry	1,924	1,871	1,646	1,824	2,373
35	Andaman and Nicobar Islands	297	361	255	332	373
36	Telangana	36,408	39,820	36,346	45,081	51,831
37	Andhra Pradesh	25,331	27,108	26,163	32,710	40,232
38	Ladakh	-	5	114	207	333
Grand Total		8,73,706	9,41,647	8,62,963	10,93,835	13,20,435

Source: GSTN. Figures have been rounded off.

Note:

1. Gross GST collection includes CGST,SGST,IGST and Cess from supply of goods and services from domestic transactions. IGST and cess collected from import are not maintained state-wise, hence not included.
2. SGST is credited directly into the respective state treasury
3. IGST is settled between Centre and State on the basis of consumption and cross utilisation of input tax credit.
4. Cess is used for payment of GST compensation and repayment of back to back loan released to states in lieu of GST compensation.