

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA UNSTARRED QUESTION NO. 529
ANSWERED ON – 25/07/2023

GST Collections

529 Shri M. Shanmugam:
Shri Vaiko:

Will the Minister of FINANCE be pleased to state:

(a) the total amount of shares of GST collection which is released to the States due for the financial year 2022-2023, in how many instalments, with details thereof;

(b) whether any amount of GST share to States, including Tamil Nadu, is pending for the last financial year, if so, the details thereof;

(c) the number of installments released out of ₹10.21 lakh crores estimated to be transferred to the States during the financial year; and

(d) whether, in view of better collection of GST this year, there is any possibility that the States will get more share and funds will be devolved accordingly?

ANSWER

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

(a): GST collection consists of CGST, SGST or IGST depending upon intra-state or inter-state supply of Goods or services. CGST is credited to Consolidated Fund of India (CFI) while SGST is credited to the Consolidated Fund of respective States. IGST is being levied and collected by the Centre. The IGST (Domestic + Imports) so collected is apportioned / settled between the Union and the States/UTs on monthly basis, on the basis of place of consumption and cross utilization as envisaged under Goods and Services Tax Settlement of Funds Rules, 2017. For the amount of IGST remaining un-apportioned, provisional/advance settlement is done from time to time on ad-hoc basis between Centre and States/UTs in the ratio of 50:50 and among the States on the basis of monthly revenue to be protected during that Financial Year.

Part of the CGST collected and credited to the Consolidated Fund of India is devolved to the States as per the accepted recommendations of the Finance Commission. The total amount of such CGST devolution released to states during FY 2022-23 was Rs. 2,68,334.19 crore; this was released in 14 instalments as per details given below: -

Month	Amount (Rs. Crore)	No. of Instalments
April 22	19,153.45	01
May 22	19,153.45	01
June 22	19,153.45	01
July 22	19,153.45	01
August 22	38,306.90	02
September 22	19,153.45	01
October 22	19,153.45	01
November 22	38,306.83	02
December 22	19,153.45	01
January 23	19,153.45	01
February 23	19,246.43	01
March 23	19,246.43	01
Total	2,68,334.19	14

(b): No amount of share of GST is pending to be given to the States including the State of Tamil Nadu.

(c) & (d): Out of Rs. 10.21 lakh crore estimated to be transferred to states for the FY 2023-24, Rs. 3,09,521.22 crore has been devolved till July, 2023 (of which Tamil Nadu received Rs. 12,625.39 crore) in 4 instalments having double the normal amount in June'23 for FY 2023-24. There is no pendency on part of Devolution payable to States including Tamil Nadu. Distribution of net Proceeds of Shareable Union Taxes & Duties to States (including Tamil Nadu) was estimated in BE 2023-24 as Rs. 10,21,448.16 crore of which, share of CGST is Rs. 3,30,288.26 crore as per details given below: -

(Rs. Crore)

State	Total Devolution made till July, 2023	Of which CGST for FY 2023-24		
		April	May	June
Grand Total	3,09,521.22	23,592.04	23,592.04	47,184.05
Share of Tamil Nadu	12,625.39	962.32	962.32	1924.64
