

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA
UNSTARRED QUESTION NO. 364
ANSWERED ON-06/02/2024

PENDING GST DUES

364. SHRI SAKET GOKHALE:

Will the Minister of FINANCE be pleased to state:-

- (a) the names of States that have not submitted the Accountant General (AG) certificate/report to the Ministry in connection with the release of the respective State's GST dues; and
- (b) the pending amount of dues of each of the afore-mentioned States that have not been released on grounds of not submitting the Accountant General (AG) certificate/report as on date, State-wise and year-wise?

ANSWER

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

(a):- The details of the States that have not submitted the Accountant General (AG) certificate/report to the Ministry in connection with the release of the final compensation dues are as per **Annexure**.

(b):- 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 all States/UTs for loss of revenue arising on account of implementation of Goods and Services Tax for the entire compensation period of five years i.e., from 1st July, 2017 to 30th June, 2022. Final Compensation on reconciliation of provisional figures with audited figures is released immediately on receipt of AG's certificate. No amount other than the final compensation to be paid on receipt of AG's certificate is pending for release to the States/UTs. Accordingly, calculation of pending dues of final GST compensation can be done only on the receipt of AG certified revenue figures from the States.

Annexure

S.No.	Name of State/Union Territory	Year for which AG Certified figures have not been provided
1	Andhra Pradesh	2022-23 (Apr-June, 22)
2	Arunachal Pradesh	2022-23 (Apr-June, 22)
3	Assam	2022-23 (Apr-June, 22)
4	Bihar	2022-23 (Apr-June, 22)
5	Chhattisgarh	2022-23 (Apr-June, 22)
6	Delhi	2022-23 (Apr-June, 22)
7	Goa	2021-22
		2022-23 (Apr-June, 22)
8	Haryana	2022-23 (Apr-June, 22)
9	Himachal Pradesh	2022-23 (Apr-June, 22)
10	J&K	2022-23 (Apr-June, 22)
11	Jharkhand	2022-23 (Apr-June, 22)
12	Kerala	2022-23 (Apr-June, 22)
13	Madhya Pradesh	2022-23 (Apr-June, 22)
14	Maharashtra	2022-23 (Apr-June, 22)
15	Manipur	2022-23 (Apr-June, 22)
16	Meghalaya	2022-23 (Apr-June, 22)
17	Mizoram	2022-23 (Apr-June, 22)
18	Nagaland	2017-18
		2018-19
		2019-20
		2020-21
		2021-22
		2022-23 (Apr-June, 22)
19	Odisha	2022-23 (Apr-June, 22)
20	Puducherry	2022-23 (Apr-June, 22)
21	Punjab	2022-23 (Apr-June, 22)
22	Rajasthan	2022-23 (Apr-June, 22)
23	Sikkim	2017-18
		2018-19
		2019-20
		2022-23 (Apr-June, 22)
24	Telangana	2022-23 (Apr-June, 22)
25	Tripura	2022-23 (Apr-June, 22)
26	Uttar Pradesh	2022-23 (Apr-June, 22)
27	Uttarakhand	2022-23 (Apr-June, 22)
28	West Bengal	2019-20
		2020-21
		2021-22
		2022-23 (Apr-June, 22)