

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA
UNSTARRED QUESTION NO. 862
ANSWERED ON 30/07/2024

GST collection

862. Shri Digvijaya Singh:

Will the Minister of FINANCE be pleased to state:

- (a) the amount of GST collected annually in the country from July 1, 2019, to July 1, 2024, year-wise;
- (b) the total number of small taxpayers and the amount of GST collected from them during this period;
- (c) the number of medium sized taxpayers, and the percentage of the total GST they have contributed; and
- (d) the number of wealthy (Super rich) taxpayers in the country, and what percentage of the GST was contributed by them?

ANSWER

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

- (a): The amount of gross and net GST collection from April, 2019 to June, 2024 year-wise is given as per **Annexure I**.
- (b), (c) & (d): The total number of small, medium, and large taxpayers and the amount of GST collected by them is as per **Annexure II**.

Annual GST Collection from different segment of taxpayers (Large, Medium, Small and Micro) for the period April, 2019 to June 2024 (in Rs. Crores)

Financial Year	Large Taxpayers (Above 250 Cr)			Medium (Between 50Cr to 250Cr)			Small (Between 5Cr to 50Cr)			Micro (Below 5Cr)		
	No. of GSTIN	Total GST Collection	% of Total GST Collection	No. of GSTIN	Total GST Collection	% of Total GST Collection	No. of GSTIN	Total GST Collection	% of Total GST Collection	No. of GSTIN	Total GST Collection	% of Total GST Collection
2019-2020	15,474	4,90,492	53.97%	59,928	1,28,444	14.13%	5,91,363	1,48,203	16.31%	71,19,286	1,41,637	15.59%
2020-2021	14,878	4,58,133	55.07%	59,080	1,17,208	14.09%	5,90,248	1,33,313	16.03%	66,96,261	1,23,186	14.81%
2021-2022	19,224	6,13,253	58.09%	74,186	1,42,268	13.48%	6,90,743	1,62,343	15.38%	71,18,023	1,37,795	13.05%
2022-2023	22,613	7,51,797	58.92%	86,918	1,69,117	13.25%	7,88,398	1,95,637	15.33%	74,41,944	1,59,491	12.50%
2023-2024	24,409	8,64,531	58.96%	93,314	1,97,774	13.49%	8,36,798	2,23,605	15.25%	78,27,468	1,80,377	12.30%
2024-2025	22,759	2,43,982	58.15%	83,726	56,984	13.58%	6,96,919	65,005	15.49%	51,64,063	53,621	12.78%

Financial Year	Total of all Categories (in Rs. Crores)					
	No. of GSTIN	Total GST Collection	Import	Composition	Others	Total GST Collection
2019-2020	77,86,051	9,08,776	2,77,719	2,631	32,990	12,22,116
2020-2021	73,60,467	8,31,841	2,70,964	2,056	31,944	11,36,805
2021-2022	79,02,176	10,55,659	3,85,746	2,309	39,577	14,83,291
2022-2023	83,39,873	12,76,042	4,82,695	2,830	46,113	18,07,680
2023-2024	87,81,989	14,66,287	4,95,001	3,021	53,940	20,18,249
2024-2025	59,67,467	4,19,593	1,20,802	877	15,546	5,56,818

Approach:

1. *Taxpayer Classification: Taxpayers have been categorized based on their total turnover for each Financial Year (FY):*

- *Taxpayers with turnover exceeding 250 crores were classified as Large.*
- *Taxpayers with turnover between 50 crores and 250 crores were categorized as Medium.*
- *Taxpayers with turnover between 5 crores and 50 crores were marked as Small.*
- *Taxpayers with turnover below 5 crores were designated as Micro.*

2. *Total Cash Deposited: Total cash deposits are aggregated under different heads (CGST+SGST+IGST+Cess) for each FY to derive the overall collection.*

3. *Contribution Ratio: To determine the percentage contribution of each category, the total collection of each category is divided by the total collection for the respective financial year.*

4. *Inclusion of Special Categories: The analysis also covers composition taxpayers and other categories such as Casual Taxpayers, Non-Resident Taxpayers, and E-commerce entities.*