

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA UNSTARRED QUESTION NO. 881

ANSWERED ON 03/12/2024

GST Targets

881. Smt. Ranjeet Ranjan:

Will the Minister of FINANCE be pleased to state:

- (a) The total GST collected by the Union Government during the last five years, year-wise and State-wise;
- (b) The total GST retained by the Union Government from the GST collected during that period, year-wise and State-wise;
- (c) Total GST returned to States from the GST collected during that period, year-wise and State-wise; and
- (d) The steps Government is taking to address the shortfall in GST revenue growth, which is falling below the projections outlined in the Union Budget?

ANSWER

THE MINISTER OF STATE IN MINISTRY OF FINANCE

(SHRI PANKAJ CHAUDHARY)

(a) & (b): GST collection consists of CGST, SGST or IGST depending upon intra-state or inter-state supply of Goods or services. CGST collected is credited to Consolidated Fund of India (CFI) while SGST collected is credited directly to the Consolidated Fund of respective States. As far as inter-state supply of goods or services including imports is concerned, IGST is being levied and collected by the Centre. The IGST 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. Depending upon 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. Further, 42% of Centre's portion of GST is devolved to states as per Finance Commission formula.

Gross GST (CGST + SGST + IGST+ Cess) collected both by the Union and the States during the last five financial years is given as per Annexure 'A'.

GST retained by the Union Government (CGST + IGST (Centre portion of collection) + Cess) during the last five financial years is given as per Annexure 'B'.

(c): State's share of GST (SGST + IGST Settlement to States including ad-hoc Settlement) during the last five financial years is given as per Annexure 'C'.

(d): The Government, on the recommendations of the GST Council, has taken several measures for reforms in GST. These inter-alia include measures for improving tax compliance such as mandating e-way bill, ITC matching, e-invoice for B2C suppliers, deployment of artificial intelligence and machine-based analytics, aadhaar authentication for registration, calibrated action on non-filers, stop filers, targeted assessment-based action on risky tax payer, etc.

Annexure A

Gross GST Collection from FY 2020-21 to FY 2024-25 (till October, 2024)

(in Rs. Crores)

State Code	State	2020-21	2021-22	2022-23	2023-24	2024-25 (till Oct, 2024)
1	Jammu and Kashmir	3,648	4,692	5,246	6704	4,275
2	Himachal Pradesh	7,055	8,023	8,778	9956	6,144
3	Punjab	13,913	18,406	20,949	24061	15,441
4	Chandigarh	1,651	1,979	2,365	2771	1,691
5	Uttarakhand	12,339	13,680	16,845	19231	12,247
6	Haryana	54,890	68,142	86,668	102914	68,202
7	Delhi	36,568	46,253	55,843	66445	46,669
8	Rajasthan	31,797	38,480	45,458	50174	30,813
9	Uttar Pradesh	59,721	73,865	87,970	101693	66,036
10	Bihar	11,638	13,534	16,548	18021	11,199
11	Sikkim	2,266	2,811	3,156	3707	2,340
12	Arunachal Pradesh	651	710	1,023	1308	694
13	Nagaland	389	420	566	711	374
14	Manipur	392	551	615	670	452
15	Mizoram	257	316	419	500	323
16	Tripura	732	777	884	1053	648
17	Meghalaya	1,337	1,764	2,076	2260	1,200
18	Assam	10,030	12,007	13,710	15602	10,059
19	West Bengal	39,694	47,898	58,060	62613	39,041
20	Jharkhand	20,482	27,854	32,019	34738	20,954
21	Odisha	29,844	44,335	49,442	54748	34,908
22	Chhattisgarh	24,419	29,571	31,968	34874	21,223
23	Madhya Pradesh	27,005	31,255	36,232	42174	25,626
24	Gujarat	74,346	97,155	1,14,221	125168	78,645
25	Daman and Diu	305	5	3	3	1
26	Dadra and Nagar Haveli	2,349	3,141	3,771	4333	2,548
27	Maharashtra	1,65,308	2,17,993	2,70,346	320117	2,06,141
29	Karnataka	75,660	95,926	1,22,822	145266	91,348
30	Goa	3,270	4,364	5,520	6475	4,032
31	Lakshadweep	13	18	21	45	9
32	Kerala	17,349	22,264	27,371	30677	19,059
33	Tamil Nadu	69,121	85,492	1,04,377	121329	75,078
34	Puducherry	1,646	1,824	2,373	2636	1,664
35	Andaman and Nicobar Islands	255	332	373	428	255
36	Telangana	36,346	45,081	51,831	59942	35,924
37	Andhra Pradesh	26,163	32,710	40,232	44298	26,357
38	Ladakh	114	207	333	481	278
97	Other Territory	1,337	1,590	2,609	2615	1,472
99	Centre Jurisdiction	1,541	2,121	1,941	2507	1,767
	GST Collection (Domestic)	8,65,842	10,97,545	13,24,985	15,23,249	9,65,138
	Imports	2,70,964	3,85,746	4,82,695	4,95,001	3,09,302
	Total GST Collection	11,36,805	14,83,291	18,07,680	20,18,249	12,74,440

Annexure B**GST Retained by Union Govt. from FY 2020-21 to FY 2024-25 (till October, 2024)****(in Rs. Crores)**

Financial Year	Amount
2020-21	5,63,858
2021-22	7,25,771
2022-23	8,76,389
2023-24	9,98,303
2024-25 (till Oct, 2024)	6,29,865

Annexure C

State's share of GST (SGST + IGST Settlement including ad-hoc Settlement) from FY 2020-21 to FY 2024-25 (till October, 2024)

(in Rs. Crores)

S. No.	States / UTs	2020-21	2021-22	2022-23	2023-24	2024-25 (till Oct, 2024)
1	Jammu and Kashmir	4,892	6,433	7,272	8,093	5,143
2	Himachal Pradesh	3,649	4,707	5,543	5,584	3,603
3	Punjab	12,664	16,828	19,422	22,106	13,551
4	Chandigarh	1,201	1,693	2,124	2,314	1,346
5	Uttarakhand	4,717	6,161	7,554	8,403	5,349
6	Haryana	19,522	25,088	30,952	34,901	22,973
7	Delhi	16,571	23,328	28,284	32,165	20,902
8	Rajasthan	21,644	28,543	35,014	39,140	24,541
9	Uttar Pradesh	44,474	56,350	66,052	76,649	48,733
10	Bihar	16,171	19,377	23,384	27,622	16,290
11	Sikkim	437	649	839	951	549
12	Arunachal Pradesh	865	1,135	1,623	1,902	1,068
13	Nagaland	664	833	964	1,057	611
14	Manipur	867	1,129	1,439	1,095	702
15	Mizoram	543	728	892	963	562
16	Tripura	1,059	1,285	1,463	1,583	1,005
17	Meghalaya	832	1,137	1,490	1,713	1,049
18	Assam	8,617	10,644	12,639	14,691	8,985
19	West Bengal	26,188	32,221	39,052	41,976	26,650
20	Jharkhand	7,994	9,703	11,490	12,456	8,188
21	Odisha	13,820	17,285	19,613	24,942	15,035
22	Chhattisgarh	8,065	9,583	11,417	13,895	8,593
23	Madhya Pradesh	18,762	22,781	27,825	33,800	20,385
24	Gujarat	33,435	48,316	58,009	64,002	41,439
25	Daman and Diu	120	91	41	1	1
26	Dadra and Nagar Haveli	569	1,004	1,142	1,081	725
27	Maharashtra	76,654	1,05,826	1,29,129	1,49,115	96,724
29	Karnataka	41,662	54,194	65,579	75,187	47,538
30	Goa	1,965	2,856	3,593	4,120	2,479
31	Lakshadweep	26	32	47	82	58
32	Kerala	19,277	23,986	29,188	30,873	19,046
33	Tamil Nadu	37,910	48,916	58,194	65,834	44,744
34	Puducherry	774	956	1,161	1,366	902
35	Andaman and Nicobar Islands	345	408	484	528	337
36	Telangana	23,837	30,493	38,008	40,650	25,306
37	Andhra Pradesh	19,181	24,333	28,589	31,606	19,171
38	Ladakh	179	326	517	653	442
97	Other Territory	562	356	721	1,123	503
	Total	4,90,712	6,39,714	7,70,747	8,74,223	5,55,227