

Government of India  
Ministry of Finance  
Department of Revenue

**RAJYA SABHA**  
**UN-STARRED QUESTION NO. 894**

TO BE ANSWERED ON TUESDAY, DECEMBER 03, 2024 /12 AGRAHAYANA, 1946 (SAKA)

**COLLECTION OF GST/IGST**

894: Smt. Jebi Mather Hisham:

Will the Minister of FINANCE be pleased to state:

- (a) the details of GST/IGST collection over the past five years;
- (b) the amount given to each State in terms of GST compensation; and
- (c) whether health insurance schemes will be excluded from the ambit of GST, if so, upto which premium limit the GST will be excluded?

**ANSWER**

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

- (a): The details of GST/IGST collection over the past five years are attached as per **Annexure A**.
- (b): The details of the amount given to each State in terms of GST compensation are attached as per **Annexure B**.
- (c): The GST rates and exemptions are notified on the basis of recommendations of GST Council, which is a constitutional body comprising of members from both the Union and State/UT Governments.

The issue of GST on life and health insurance policies was placed before the GST Council in its 54<sup>th</sup> Meeting held on 9<sup>th</sup> September, 2024 at New Delhi. After detailed deliberations, GST Council recommended to constitute a Group of Ministers (GoM) to holistically look into the issues pertaining to GST on life insurance and health insurance, including suggesting rate of GST on health insurance.

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**Annexure A****GST Collection during the last five Financial Years**

(In Rs. Crores)

Financial Year	CGST	SGST	IGST		Comp Cess		Gross GST Collection	Refunds	Net GST Collection
			Domestic	Imports	Domestic	Imports			
2020-21	2,09,916	2,72,828	3,03,946	2,61,774	79,152	9,190	11,36,805	1,25,073	10,11,732
2021-22	2,69,137	3,44,216	3,85,314	3,76,956	98,878	8,789	14,83,291	1,83,484	12,99,806
2022-23	3,23,923	4,10,251	4,73,421	4,71,799	1,17,390	10,896	18,07,680	2,19,611	15,88,069
2023-24	3,75,710	4,71,195	5,43,704	4,83,086	1,32,639	11,915	20,18,249	2,08,379	18,09,870
2024-25 (till Oct, 2024)	2,37,373	2,94,365	3,51,963	3,02,523	81,437	6,779	12,74,440	1,46,849	11,27,591

## Details of GST Compensation released

(Rs. in  
Crore)

S.No	Name of State/UT	GST compensation released for FY 2017-18	GST compensation released for FY 2018-19	GST compensation released for FY 2019-20	GST compensation released for FY 2020-21	GST compensation released for FY 2021-22	GST compensation released for FY 2022-23	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Andhra Pradesh	382	0	2865	5086	3047	2222	13602
2	Arunachal Pradesh	0	0	0	0	0	0	0
3	Assam	980	454	1306	1612	22	568	4943
4	Bihar	2922	2805	5441	4206	232	501	16105
5	Chhattisgarh	1589	2608	4538	3021	775	1876	14407
6	Delhi	326	5868	9148	10793	8368	3557	38060
7	Goa	281	694	1304	1335	1231	464	5309.07
8	Gujarat	4277	8788	15558	17771	7150	5251	58795
9	Haryana	1461	3835	6811	6737	2976	1707	23528
10	Himachal Pradesh	1088	2084	2619	1486	648	841	8766
11	J & K	1160	1667	3281	1834	0	418	8360
12	Jharkhand	1368	1106	2278	2640	1017	1167	9576
13	Karnataka	7670	12465	18463	19301	9877	7966	75742
14	Kerala	2102	3757	8173	7352	4283	3192	28859
15	Madhya Pradesh	2668	3402	6735	6798	2981	2897	25481
16	Maharashtra	3077	8454	18874	35627	22099	7206	95336
17	Manipur	0	0	0	0	0	0	0
18	Meghalaya	113	114	147	272	20	0	666
19	Mizoram	0	0	0	11	0	0	11
20	Nagaland	0	0	0	14	0	0	14
21	Odisha	2344	4237	5328	4238	829	1638	18613
22	Puducherry	387	693	1057	927	27	377	3468
23	Punjab	5225	9764	12738	8777	4755	4793	46051
24	Rajasthan	2989	2570	7085	7625	1820	2162	24250
25	Sikkim	6	0	0	2.62	0	0	9
26	Tamil Nadu	1018	5366	11423	16963	11698	4863	51333
27	Telangana	0	0	2996	6062	1561	1608	12228
28	Tripura	140	176	284	220	6	-10	817
29	Uttar Pradesh	2431	0	9168	15330	9815	3852	40596
30	Uttarakhand	2071	2485	3400	2126	1192	1161	12436
31	West Bengal	1608	2041	6609	7830	6471	2845	27403
	<b>Total</b>	<b>49683</b>	<b>85435</b>	<b>167627</b>	<b>195996</b>	<b>102900</b>	<b>63124</b>	<b>664765</b>