

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**RAJYA SABHA**  
**UNSTARRED QUESTION NO -2972**  
ANSWERED ON – 19.08.2025

**GST REVENUE AND COMPLIANCE IN RECYCLING SECTOR**

**2972 SHRI TIRUCHI SIVA:**

Will the Minister of Finance be pleased to state:

- (a) the number of registered entities under GST engaged in dismantling, recycling, shredding or refurbishing activities in the Electrical and Electronic Waste and battery waste sectors;
- (b) the amount of GST collected from the formal recycling value chain in last five years;
- (c) whether Government has estimated revenue loss due to informal or unregistered operators in recycling sector and details thereof for last five years;
- (d) whether Government plans to implement a lower GST rate under Reverse Charge Mechanism to promote formalisation and reduce tax avoidance for E-Waste and battery waste recycling; and
- (e) if so, the expected revenue gain of such reduction due to tax base expansion?

**ANSWER**

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

- (a) & (b) The details are enclosed in the Annexure.
- (c) No such estimation has been done.
- (d) & (e) GST rates and exemptions are prescribed on the recommendations of the GST Council which is a constitutional body consisting of representatives from both Union and State/UT Governments. Therefore, this would require recommendation of the GST Council.

Refer to reply of part (a) and (b) of the Rajya Sabha Unstarred Question No. 2972 for answer on 19-08-2025

GST revenue and compliance in recycling sector for the last five years

HSN	F. Year	No. of Registered Entities *	GST Collected (Rs. In Crore) **
8549	2020-2021	396	0.32
8549	2021-2022	1040	4.61
8549	2022-2023	3905	43.48
8549	2023-2024	7721	132.24
8549	2024-2025	10198	117.35

*(source: GSTN)*

*\* No. of Registered Entities -- No. of GSTINs reporting HSN 8549 (Electrical and electronic Waste and Scrap) in Table 12 of GST-R1 returns.*

*\*\* Based on GST Returns*

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