

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF ECONOMIC AFFAIRS

RAJYA SABHA
UNSTARRED QUESTION NO. 236
TO BE ANSWERED ON TUESDAY, THE 2ND DECEMBER, 2025
AGRAHAYANA 11, 1947 (SAKA)

DEVOLUTION OF REVENUE TO STATES

236. DR. JOHN BRITTAS:

Will the Minister of FINANCE be pleased to state:

- a) total tax and non-tax revenue contributed by each State to the Central exchequer during the last five financial years, in absolute numbers and percentage-wise;
- b) the amounts devolved or released to each State by Centre through tax devolution, grants, and Centre's share in Centrally Sponsored Schemes during the same period, in absolute numbers and percentage-wise; and
- c) the year-wise details of States which have received devolution lesser than their corresponding contribution to the Central exchequer during the last five financial years, along with the extent of such mismatch in each case?

ANSWER

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

(a): Direct tax and gross GST collection from each State, during FY 2020-2021 to FY 2024-2025 is provided at 'Annexure-A'. Collection of non-tax revenue by GoI during the same period was ₹17.97 lakh crore mostly from Central Government Ministries/Departments including Central PSEs.

(b): The total amount devolved or released to each State by Centre through tax devolution, Finance Commission grants, and Centre's share in Centrally Sponsored Schemes during FY2020-2021 to FY2024-2025 is provided at 'Annexure-B'.

(c): Devolution to States during the last five financial years was based on inter-se percentage worked out by the 15th Finance Commission on the basis of six criteria - Population, Area, Income Distance, Demographic Performance, Forest & Ecology and Tax & Fiscal Efforts. Contribution to the Central Exchequer was not adopted by the 15th FC as a criterion. In light of above, possibility of mis-match doesn't arise.

Statement showing State-wise total collection from direct tax and gross GST collection during FY 2020-21 to FY 2024-25:

S.N.	State	Total (₹ lakh crore)	% of total
1	Andhra Pradesh	3.32	2.97%
2	Arunachal Pradesh	0.04	0.03%
3	Assam	0.75	0.67%
4	Bihar	0.76	0.68%
5	Chhattisgarh	1.68	1.50%
6	Goa	0.35	0.31%
7	Gujarat	7.69	6.88%
8	Haryana	6.02	5.38%
9	Himachal Pradesh	0.48	0.43%
10	Jharkhand	1.58	1.42%
11	Karnataka	14.14	12.66%
12	Kerala	1.81	1.62%
13	Madhya Pradesh	2.17	1.94%
14	Maharashtra	40.30	36.07%
15	Manipur	0.03	0.03%
16	Meghalaya	0.15	0.13%
17	Mizoram	0.01	0.01%
18	Nagaland	0.03	0.03%
19	Odisha	2.61	2.34%
20	Punjab	1.47	1.32%
21	Rajasthan	2.83	2.53%
22	Sikkim	0.16	0.14%
23	Tamil Nadu	8.50	7.61%
24	Telangana	4.32	3.87%
25	Tripura	0.05	0.04%
26	Uttar Pradesh	5.14	4.60%
27	Uttarakhand	0.90	0.81%
28	West Bengal	4.46	3.99%
	Total	111.75	100%

Note:

- (1) Direct tax data is as per time series data published on the official website of Income-tax Department and for 2024-25, figures are provisional.
- (2) The data pertains to Gross GST collection on domestic supplies, not including IGST paid on imports. However, the data excludes collections made under SGST. It is also to mention that IGST collections have been included, but about 50% of the same goes to States after settlement. GST Cess collections are also included but the same is used to compensate the States.

Statement showing total amounts transferred to each State through tax devolution, Finance Commission grants, and Centrally Sponsored Schemes during FY 2020-21 to FY 2024-25:

S. N.	State	Total (₹ lakh crore)	% of total
1	Andhra Pradesh	3.23	4.30%
2	Arunachal Pradesh	1.07	1.42%
3	Assam	2.93	3.90%
4	Bihar	6.50	8.66%
5	Chhattisgarh	2.36	3.14%
6	Goa	0.20	0.27%
7	Gujarat	2.55	3.39%
8	Haryana	0.83	1.10%
9	Himachal Pradesh	1.19	1.59%
10	Jharkhand	2.22	2.96%
11	Karnataka	2.93	3.90%
12	Kerala	2.03	2.70%
13	Madhya Pradesh	5.56	7.40%
14	Maharashtra	4.99	6.65%
15	Manipur	0.62	0.83%
16	Meghalaya	0.63	0.84%
17	Mizoram	0.43	0.57%
18	Nagaland	0.63	0.84%
19	Odisha	3.32	4.42%
20	Punjab	1.57	2.09%
21	Rajasthan	4.57	6.08%
22	Sikkim	0.27	0.36%
23	Tamil Nadu	3.50	4.66%
24	Telangana	1.84	2.45%
25	Tripura	0.78	1.04%
26	Uttar Pradesh	11.88	15.82%
27	Uttarakhand	1.24	1.66%
28	West Bengal	5.23	6.97%
	Total	75.12	100%

Note:

- (1) Above figures are including Assistance from National Disaster Response Fund (NDRF) and National Disaster Mitigation Fund. However, it does not include grants given to States through GST Compensation cess.
- (2) Figure for centrally sponsored schemes is as per data available in PFMS.