

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA
UNSTARRED QUESTION NO. 12
TO BE ANSWERED ON FRIDAY, THE 15th DECEMBER, 2017
24 AGRAHAYANA, 1939 (SAKA)

Change in Tax Base due to GST

12. SHRIMATI KIRRON KHER:

Will the Minister of FINANCE be pleased to state:

- (a) whether there has been a change in tax base since the implementation of Goods and Services Tax (GST) and if so, the details thereof, State-wise;
- (b) the impact on tax base of the unorganised sector; and
- (c) the changes in tax collection as a result of change in tax base?

ANSWER
MINISTER OF STATE FOR FINANCE
(SHRI SHIV PRATAP SHUKLA)

(a) The total number of tax payers migrated from pre Goods and Services Tax (GST) regime is 64,12,238 and the total number of new tax payers registered after 1st July 2017 under GST is 33,20,368 till 11th December, 2017.

(b) and (c) The month-wise details of GST (Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST), Integrated Goods and Services Tax (IGST) and Cess) collected by the Government till 30th November, 2017 since implementation is as follows:

(Amount in Rs. Crore)

Month	Collection
August	93,590
September	93,029
October	95,132
November	85,931

It is too early to comment on the changes in the tax collection as a result of changes in the tax base because of factors like overlap of taxpayers pre and post introduction of GST, variation in exemption limits between Centre and States and among States and mechanism of apportionment of fund under IGST.
