

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA
UNSTARRED QUESTION NO. 151
TO BE ANSWERED ON FRIDAY, THE 15th DECEMBER, 2017
24 AGRAHAYANA, 1939 (SAKA)

GST COLLECTIONS

151. SHRI T. RADHAKRISHNAN:
SHRI ASHOK SHANKARRAO CHAVAN:
SHRI NARANBHAI KACHHADIYA:
SHRI S. R. VIJAYKUMAR:
KUNWAR HARIBANSH SINGH:
SHRI SUDHEER GUPTA:
SHRI GAJANAN KIRTIKAR

Will the Minister of FINANCE be pleased to state:

- a) whether the Government has analysed the Goods and Services Tax (GST) after its introduction and if so, the details thereof;
- b) the total tax collections under GST Since its implementation, Union/State- wise;
- c) whether the said tax collection has exceeded the estimates made and if so the details thereof;
- d) whether there is increase of number of taxpayers after the Introduction of GST and if so, the details thereof; and
- e) whether the Government proposes to reduce the GST rates of some products and if so, the details thereof and the time by which it is likely to be reduced?

ANSWER
MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)

- a) The Government has been taking feedback from various stakeholders like associations of Commerce and Industry, tax practitioners and consumers on implementation of various aspects of GST relating to rationalization of tax rate structure and simplification of various processes from time to time. The same have been considered by the GST Council in its various meetings and as per Council's recommendation, a number of notifications relating to changes in GST rate structure under provisions of relevant sections of Central Goods and Services Tax (CGST) Act and Integrated Goods and Services Tax (IGST) Act have been issued. Besides, amendments have also been carried out in Rules for simplification of various procedures.

(b) and (c): The amount collected under GST since its implementation till 30th Nov, 2017 is given at Annexure.

No target has been fixed for collection under GST since, in absence of any past precedent, it shall be difficult to make revenue estimates due to a number 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.

(d) 64,12,238 existing taxpayers have migrated to GST and 33,20,368 tax payers have taken new registration.

(e) The Government notifies GST rates on supply of goods or services or both based on the recommendations of the GST Council. Any decision related to modification of GST rates will be taken by the GST Council in accordance with the provisions of Article 279A (4) of the Constitution. Decisions taken by the GST Council regarding GST rates, in various meetings in the past including the last meeting held at Guwahati on 10th November, 2017 have been notified.

ANNEXURE

GST collections (till 30th November)

(Rs. In crore)

State	CGST	IGST	SGST	CESS
Jammu and Kashmir	251	410	473	38
Himachal Pradesh	320	2074	520	5
Punjab	1100	2155	1990	51
Chandigarh	131	288	190	3
Uttarakhand	588	4245	1179	77
Haryana	2890	10878	4627	1449
Delhi	2917	5998	4093	414
Rajasthan	2112	3419	3156	582
Uttar Pradesh	3632	5389	5845	3549
Bihar	594	307	1233	565
Sikkim	30	514	59	0
Arunachal Pradesh	13	11	21	0
Nagaland	13	18	22	0
Manipur	19	4	36	0
Mizoram	11	3	19	0
Tripura	59	12	88	5
Meghalaya	43	149	68	7
Assam	616	906	987	146
West Bengal	2869	2894	4346	1090
Jharkhand	849	2929	1311	1689
Odisha	1280	2029	1896	2007
Chhattisgarh	915	1818	1268	2288
Madhya Pradesh	1515	2275	2357	1673
Gujarat	5464	9020	7375	1150
Daman and Diu	33	411	52	0
Dadra and Nagar Haveli	48	529	79	1
Maharashtra	13654	17183	18701	3702
Karnataka	5197	8520	7736	3110
Goa	304	699	435	10
Lakshadweep	2	0	2	0
Kerala	1827	964	2950	43
Tamil Nadu	5739	7605	8739	2062
Puducherry	80	497	131	3
Andaman and Nicobar Islands	34	3	39	0
Telangana	2171	3451	3242	1816
Andhra Pradesh	1704	2819	2589	85
Other Territory	28	56	31	0
Collection through imports		90038		2604
Grand Total	59048	190519	87888	30224