

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

LOK SABHA UNSTARRED QUESTION NO. 2357
TO BE ANSWERED ON FRIDAY, THE 9th MARCH, 2018,
18 Phalguna, 1939 (SAKA)

Trade Friendly GST

**2357. SHRI VIJAY KUMAR HANSDAK:
SHRI HARISHCHANDRA CHAVAN:**

Will the Minister of FINANCE be pleased to state:

- (a) whether the Goods and Services Tax (GST) collections are declining and if so, the reasons therefor; and
- (b) the efforts made by the Government to ease the GST norms and make it trade friendly and the success achieved so far as a result thereof?

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

(a): The month-wise details of Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST), Integrated Goods and Services Tax (IGST) and Cess collected by the Government since July 1, 2017 is as follows:

(Amount in Rs. Crores)

Month	Collection
August, 2017	93,590
September, 2017	93,029
October, 2017	95,132
November, 2017	85,931
December, 2017	83,716
January, 2018	88,929
February, 2018	88,047

(b): Based on representations and feedback received from various stakeholders, the GST Council has recommended the following changes in the GST norms and procedures to make it more trade friendly:

- i. Increase in the aggregate annual turnover threshold for eligibility under the composition scheme from Rs. 75 lakh to Rs. one crore for 27 States (including Jammu & Kashmir and Uttarakhand).
- ii. Increase in the aggregate annual turnover threshold for eligibility under the Composition scheme from Rs. 50 lakh to Rs. 75 lakh for Special Category States (as specified in sub-clause (g) of clause (4) of article 279A of the Constitution) other than Jammu & Kashmir and Uttarakhand.
- iii. Taxpayers having annual turnover of up to Rs. 1.5 crore in the previous year provided with an option to file quarterly Returns.

- iv. Registered persons making supply of goods to make payment of tax on issuance of invoice and not at the time when advances are received.
- v. Suspension of the application of reverse charge mechanism under Section 9(4) of the CGST/SGST Acts, 2017 and Section 5(4) of the IGST Act, 2017 till 31 March, 2018 for all categories of registered persons.
- vi. Uniform rate of tax @1% under composition scheme for manufacturers and traders. The turnover of taxable goods to be considered for eligibility for the Composition scheme for traders.
- vii. Supply of exempted services by composition taxpayer will be allowed and the same will not be taken into account while computing the aggregate turnover.
- viii. Amount of late fee payable for delayed filing of return in Form GSTR-3B by a taxpayer whose tax liability for the month was 'Nil' reduced to Rs.20/- per day (Rs.10/- per day each under CGST & SGST Acts) subject to maximum Rs.5000/- each under Act from October, 2017.
- ix. The amount of late fee payable for delayed filing of return in Form GSTR-3B by other taxpayers reduced to Rs. 50/- per day (Rs. 25/- per day each under CGST & SGST Acts) subject to maximum Rs.5000/- each under Act from October, 2017.
- x. Continuing the filing of the return in **FORM GSTR-3B** till March, 2018.

As a result of the sustained efforts made by the Government to make GST trade friendly, the implementation of GST in the country has been smooth so far.
