GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE

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LOK SABHA UN-STARRED QUESTION No.2417 TO BE ANSWERED ON FRIDAY, THE 9th MARCH, 2018 PHALGUN18, 1939 (SAKA)

"CGST and IGST Subsidy"

2417. SHRI ANURAG SINGH THAKUR:

Will the Minister of FINANCE be pleased to state:

- (a) the total amount of subsidy on Central Goods and Services Tax (CGST) and Integrated Goods and Services Tax (IGST) that the Centre has reimbursed to the Special Category States post Goods and Services Tax implementation and the amount disbursed, State-wise;
- (b) the names of the States given subsidy on State Goods and Services Tax (SGST); and
- (c) the details of the Central package given to each of the States?

ANSWER

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

(a), (b) & (c):

Madam, no amount of subsidy on Central Goods and Services Tax (CGST), Integrated Goods Services Tax (IGST) and State Goods and Services Tax (SGST) is reimbursed by the Centre to any of the States, including the Special Category States.

However, Central Government has notified a scheme for grant of budgetary support to the eligible units, w.e.f. 01.07.2017, for the residual period of exemption under erstwhile Central Excise regime. The subsidy shall be equal to the share of Central Government of CGST/IGST paid by the unit after utilisation of credit of Central Tax and Integrated Tax.