

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA UNSTARRED QUESTION NO. 2849
TO BE ANSWERED ON FRIDAY, THE 3rd AUGUST, 2018
SHRAVANA 12, 1940 (SAKA)

GST Collections

2849 SHRI RABINDRA KUMAR JENA:

Will the Minister of FINANCE be pleased to state:

- a) whether the Government maintains month-wise data of Goods and Services Tax (GST) collections available with the Government from July 2017 to June 2018;
- b) if so, the details thereof and if not, the reasons therefor;
- c) whether this month-wise data is available on an accrual basis, i.e. net off refunds, set-offs and readjustments done to data of GST collected each month;
- d) if so, the details thereof and if not, the reasons for not maintaining such data;
- e) whether the Government maintains data of Integrated Goods and Services Tax (IGST) collected and apportioned to the Central Government each month, if so, the details of the same from July 2017-June 2018 and if not, the reasons for not maintaining such data; and
- f) whether any IGST funds collected have not been apportioned or remain unresolved from July 2017-June 2018 and if so, the details thereof?

ANSWER

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

- (a) & (b) Yes Sir, the Government maintains month-wise data of Goods & Services Tax collection. The details of collection from July, 2017 to June 2018 are at Annexure.
- (c) & (d) The accounting of GST collections in the Central Government is done on the cash basis. Accordingly, the accounting with regard to CGST, IGST and Compensation Cess is done upon the happening of actual event of collections, refunds and settlements. The details are at Annexure.
- (e) & (f): Yes, the Government maintains the data of IGST collected and apportioned. The month wise details are at Annexure.

Apart from the regular monthly IGST settlement, the Government has done provisional settlement of un-apportioned IGST lying with the Centre of a total of Rs. 85000 crores (Rs 35,000 in month of February, 2018 and Rs. 50,000 crore in month of June, 2018) equally between Centre and States.

Annexure*Figures in Rs. crore*

Month	CGST				IGST				Comp. Cess			Total Net
	Gross	Refund	Settlement (+)	Net	Gross	Refund	Settlement (-)	Net	Gross	Refund	Net	
July	10			10	20958			20958	593		593	21561
August	15252		3297	18549	49968		10978	38990	7156		7156	64695
September	15131		5081	20212	48930		15933	32997	8024		8024	61233
October	14962		7855	22817	47995	76	21144	26775	8032		8032	57624
November	13690		10145	23836	42694	48	24027	18619	7103		7103	49557
December	13928	86	10348	24190	42765	805	24835	17125	7922	23	7898	49213
January	14874	287	8583	23170	45338	2247	23651	19441	8070	21	8049	50660
February	14763	511	28827	43079	42382	2325	59806	-19749	8196	23	8172	31502
March	16266	1015	12140	27390	46326	7294	25564	13468	7520	42	7478	48336
Total	118876	1899	86275	203253	387356	12794	205938	168623	62614	109	62505	434381
GST Collection (FY 2018-19)												
Month	CGST				IGST				Comp. Cess			Total Net
	Gross	Refund	Settlement (+)	Net	Gross	Refund	Settlement (-)	Net	Gross	Refund	Net	
April	18653	392	13841	32102	50548	1852	28395	20301	8554	16	8538	60942
May	15866	681	12931	28116	49120	5800	25261	18060	7339	75	7265	53440
June (FF)	15968	593	15676	31052	49498	9223	30338	9937	8122	105	8017	49005
Total	50487	1666	42448	91270	149166	16875	83993	48298	24015	195	23820	163388