

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

.....
LOK SABHA

**UNSTARRED QUESTION No. 4114
TO BE ANSWERED ON FRIDAY, AUGUST 10, 2018/Shravana 19, 1940 (Saka)**

IMPACT OF GST ON SMALL TRADERS

4114. DR. KIRIT SOMAIYA:

Will the Minister of FINANCE be pleased to state:

- (a) whether still many traders have not been added to Goods and Services Tax (GST) and if so, the details thereof;
- (b) the number of traders who have been added to GST till July, 2018;
- (c) whether some traders were exempted from GST and if so, the details thereof; and
- (d) the quantum of tax collected so far since launching of GST in the country?

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

- (a) No such information is available with the Government.
- (b) As of 31.07.2018, the total number of migrated taxpayers is 66,18,871 and a total of 49,98,559 new registration applications have been approved. Thus, a total of 1,16,17,430 taxpayers have been added to Goods and Services Tax (GST) till 31.07.2018.
- (c) The following legal provisions pertain to exemption under GST:
 - i. As per section 22 of the Central Goods and Services Tax Act, 2017, every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees. In cases where such person makes taxable supplies of goods or services or both from any of the special category States, except for the State of Jammu & Kashmir, he shall be liable to be registered if his aggregate turnover in a financial year exceeds ten lakh rupees.
 - ii. As per section 23 of the Central Goods and Services Tax Act, 2017, the following persons shall not be liable to registration, namely:— (a) any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act; (b) an agriculturist, to the extent of supply of produce out of cultivation of land.
 - iii. Vide notification 05/2017-Central Tax dated 19.06.2017, the Central Government has exempted those persons from obtaining registration who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services under sub-section (3) of section 9 of CGST Act, 2017.
 - iv. Vide notification 08/2017-Integrated Tax dated 14.09.2017, the Central Government, on the recommendations of the Council, has exempted those persons from obtaining registration who are making inter-State taxable supplies of handicraft goods provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees (ten lakh rupees in case of Special Category States, except the State of Jammu and Kashmir) in a financial year.
- (d) As on 01st August, 2018, the total gross GST collected in the country since its implementation from 01st July, 2017 is Rs. 11,30,217 crores. It includes the total of Central tax (CGST), State tax (SGST), Integrated tax (IGST) and Cess collected under GST.
