

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

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**LOK SABHA**

**UNSTARRED QUESTION NO.561**

**TO BE ANSWERED ON FRIDAY THE 20<sup>TH</sup> JULY, 2018**  
**ASHADHA 29, 1940 (SAKA)**

**GST REVENUE COLLECTION**

- 561. SHRI M.B. RAJESH:**  
**SHRI MULLAPPALLY RAMACHANDRAN:**  
**PROF. SAUGATA ROY:**  
**SHRI BHAIRON PRASAD MISHRA:**

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has reviewed the implementation of Goods and Services Tax (GST), if so, the number of times the rates were revised/amended as on date along with the result thereon;
- (b) whether the GST collection for the Centre and States/UTs is more than the previous years tax collection, if so, the details of the GST collection after one year, along with its impact in terms of quantum of revenue increased, State/UT/month-wise;
- (c) whether some States/UTs are facing deduction in tax collection/lower revenue generation on implementation of GST, if so, the details thereof and the reasons therefor along with the steps taken to compensate States/UTs for the reduced revenue collection in a timely manner; and
- (d) the reasons for delay in ensuring effective mechanism and infrastructure for the proper implementation of GST and the steps taken by the Government in this direction?

**ANSWER**

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

**(a):** Yes, Sir. Post implementation of GST on 1st July, 2018 the GST Council examined the applicable GST rates and recommended reduction/revision in rates on goods and services as detailed below:

S.No.	GST Council Meeting	Gist of Rate Changes of goods	Gist of Rate Changes of services	Date of Implementation by way of Notification
1	20 <sup>th</sup> Meeting dated 5 <sup>th</sup> August, 2017	-	GST rate was reduced on total 10 group of services	22-08-2017
2	21 <sup>st</sup> Meeting, dated 9 <sup>th</sup> September, 2017	GST rate were reduced on total 40 group of items.	GST rate was reduced on total 4 group of services	21-09-2017 and 22-09-2017
3	22 <sup>nd</sup> Meeting, dated 6 <sup>th</sup> October, 2018	GST rate were reduced on total 27 group of items.	GST rate was reduced on total 21 group of services	13-10-2017
4	23 <sup>rd</sup> Meeting,	GST rate were	GST rate was	14-11-2017

	dated 10 <sup>th</sup> November, 2018	reduced on total 184 group of items.	reduced on total 3 group of services	
5	25 <sup>th</sup> Meeting, dated 18 <sup>th</sup> January, 2018	GST rate were reduced on total 21 group of items.	GST rate was reduced on total 34 group of services	25-01-2018

**(b):** Yes, Sir, the GST collection for Centre is more than the previous year's indirect tax collection. Centre's total indirect tax collection for the period April-June 2017 was Rs 218,928 Crores, while the same for the period April-June 2018 was Rs 252,769 Crores (provisional figure). The details of State/UT wise GST collection are as enclosed in Annexure A.

**(c):** As per provisions in Section 7 of the GST (Compensation to States) Act, 2017 loss of revenue to the States shall be calculated and compensation for loss of revenue to the State shall be provisionally calculated and released at the end of every two months' period and shall be finally calculated for every financial year after receipt of final revenue figures as audited by the Comptroller and Auditor General of India. For providing such compensation to the States, compensation cess is being levied on certain luxury and demerit goods as per provisions in Section 8 of the GST (Compensation to States) Act, 2017, and compensation cess is being credited into a non-lapsable Fund known as Goods and Services Tax Compensation Fund which forms part of the public account of India. Accordingly, amount of Rs. 48178 crores as GST compensation for period July, 2017 to March, 2018 and amount of Rs. 3899 crores as GST compensation for period April-May, 2018 has been released to States/ UTs from this fund.

**(d):** There has been no delay in ensuring effective mechanism and infrastructure for implementation of GST System. The GST System has sufficient capacity and till date no issue has arisen due to deficiency on account of infrastructure or capacity.

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**Annexure A: GST Revenue (Rs. In Crores)**

<b>State Code</b>	<b>State/UT</b>	<b>Aug'17 to Mar'18</b>	<b>April'18 to Jun'18</b>
1	Jammu and Kashmir	2,320	905
2	Himachal Pradesh	5,309	1,935
3	Punjab	9,649	3,600
4	Chandigarh	1,170	451
5	Uttarakhand	10,967	4,028
6	Haryana	36,815	14,338
7	Delhi	26,445	10,216
8	Rajasthan	18,463	7,526
9	Uttar Pradesh	36,891	15,683
10	Bihar	5,531	2,414
11	Sikkim	1,186	489
12	Arunachal Pradesh	120	90
13	Nagaland	104	44
14	Manipur	122	72
15	Mizoram	67	41
16	Tripura	305	127
17	Meghalaya	648	395
18	Assam	4,969	2,266
19	West Bengal	23,333	9,911
20	Jharkhand	14,162	6,325
21	Odisha	14,849	6,216
22	Chhattisgarh	13,008	5,661
23	Madhya Pradesh	15,544	6,212
24	Gujarat	45,905	18,953
25	Daman and Diu	922	270
26	Dadra and Nagar Haveli	1,218	422
27	Maharashtra	1,05,186	43,794
29	Karnataka	48,138	19,343
30	Goa	2,772	1,005
31	Lakshadweep	7	9
32	Kerala	10,857	4,003
33	Tamil Nadu	45,318	17,342
34	Puducherry	1,317	472
35	Andaman and Nicobar Islands	162	94
36	Telangana	21,348	8,698
37	Andhra Pradesh	14,327	6,149
	<b>Total</b>	<b>5,39,456</b>	<b>2,19,500</b>
	IGST On Imports	1,94,263	70,186
	GST Comp. Cess on Imports	6,295	2,329
	<b>Grand Total</b>	<b>7,40,014</b>	<b>2,92,015</b>