

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA UNSTARRED QUESTION NO. 885
TO BE ANSWERED ON FRIDAY, THE 14th DECEMBER, 2018
23 Agrahayana, 1940, (SAKA)

GOODS AND SERVICES TAX

885. SHRIMATI V. SATHYA BAMA:
SHRI SANJAY DHOTRE:
SHRI BHARTRUHARI MAHTAB:
SHRI PR. SENTHIL NATHAN:
SHRI RAHUL SHEWALE:
SHRI BHARATHI MOHAN R.K.:
SHRIMATI VANAROJA R.:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government is satisfied with the revenue being generated from the Goods and Services Tax (GST) since its implementation in the country if it is compared with the revenue generated by the erstwhile system of taxation;
- (b) if so, the details thereof along with the GST collected, State-wise and if not, the reasons therefor;
- (c) the number of complaints received by the Government pertaining to deficiencies in implementation of the GST Act in the country since inception along with the action taken/being taken by the Government thereon, so far; and
- (d) the number of requests/suggestions received by the Government from various quarters for reduction of GST on essential commodities and to bring the petrol/diesel under the purview of GST Act along with action taken/being taken by the Government on such requests/ suggestions, so far?

ANSWER

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

(a) & (b): The month-wise gross collection of Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST), Integrated Goods and Services Tax (IGST) and Cess for FY 2017-18 and FY 2018-19 are as under: -

Month	GST collection (in Rs. Crore)	
	2017-18	2018-19
April	--	1,03,459
May	--	94,016
June	--	95,610
July	--	96,483
August	95,633	93,960
September	94,064	94,442
October	93,333	100,710
November	83,780	97,637
December	84,314	--
January	89,825	--
February	85,962	--
March	92,167	--
Average	89,885	97,040

From the above Table, it is clear that GST collection in the current FY (2018-19) has been showing improvement compared to last FY (2017-18) except for the month of August, 2018.

Further, in the absence of any past precedent, it shall be difficult to compare the GST revenue collection with erstwhile system of taxation due to a number of factors like overlap of taxpayers pre and post introduction of GST, variation in exemption limits between Centre and States and among States and mechanism of apportionment of fund under IGST.

(c): The implementation of GST has been successful in India. However, based on the various representations received from various stakeholders including the trade and industry for improving compliance and enhancing ease of doing business, a number of procedural changes have been recommended by the GST Council from time to time by way of issuance of notifications and circulars. In addition, certain amendments to the Central Goods and Services Tax Act, 2017 and the Integrated Goods and Services Tax Act, 2017, Union Territory Goods and Services Tax Act, 2017 and GST (Compensation to States) Act, 2017 have been passed by the Parliament and received the assent of the Hon'ble President of India. For the period from 01.07.2017 to 30.11.2018, the figures pertaining to receipt and disposal of technical queries (Tickets) is as under:

Received - 20,16,749

Resolved – 20,13,424

(d): Certain representations have been received for rationalization of GST rates, seeking clarification on rates and to bring the petrol/diesel under the purview of GST Act. The GST Council has considered the requests from trade and industry and recommended certain reductions in GST rates on various goods and services in its meetings held in August, September, October, November 2017 and July 2018.

As per Article 279 A (5) of the Constitution, the Goods and Services Tax Council shall recommend the date on which the goods and services tax be levied on petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel (ATF). In this regard, the GST Council has not taken any decision so far.
