

**Government of India
Ministry of Finance
Department of Revenue
LOK SABHA**

UNSTARRED QUESTION NO. 1043
TO BE ANSWERED ON FRIDAY, FEBRUARY 08, 2019
MAGHA 19, 1940 (SAKA)

DIRECT AND INDIRECT TAXES

1043. SHRI FEROZE VARUN GANDHI:

Will the Minister of FINANCE be pleased to state:

- (a) the details of the direct taxes that have been collected during 2017-18 and 2018-19, along with changes in tax base and tax to GDP ratio;
- (b) the details of the indirect taxes collected under Goods and Services Tax (GST) in the last two years and the percentage change in collection from non-GST indirect tax collection;
- (c) whether the Government has received any complaints regarding the working of the GST Network and if so, the details thereof;
- (d) whether the Government has conducted large scale awareness and training workshops for traders and Micro, Small and Medium Enterprises to teach the working of the GSTN and if so, the details thereof; and
- (e) the penalties that are being imposed on those for not filing their GST returns in the stipulated time including the penalties collected by the Government?

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

- (a) The details of net direct tax collection during Financial Year (FY) 2017-18 and FY 2018-19 (up to January, 2019) are as under:

(RS. in crore)

Financial Year	Total Direct Tax
2017-18	10,02,037
2018-19 *(up to January, 2019)	7,88,930

* Provisional

The number of taxpayers under direct taxes for Assessment Year (AY) 2016-17 were 6.92 crore and for Assessment Year 2017-18 it increased to 7.41 crore. A 'taxpayer' is a person who either files a return of income or in whose case tax has been deducted or paid. Data in respect of AY 2018-19 has not yet been compiled as the time to file return for AY 2018-19 is not yet over.

The Direct-Tax GDP ratio for the FY 2017-18 is 5.98%. As far as Direct Tax GDP ratio for the FY 2018-19 is concerned it is stated that direct tax GDP ratio is compiled after the end of the financial year.

(b): Details of the GST collected by Union of India is as under:-

(Rs. in crore)

Financial Year	Total GST Collection
2017-18	203260.29
2018-19	331369.85

The actual collection of Indirect Taxes (Non-GST) is as under:-

(Rs. in crore)

Financial Year	Total Indirect Taxes (Non-GST) Collection
2017-18	4,69,092
2018-19(April-January) Provisional	2,89,661

(c): Receipt and Disposal of technical queries during 01.07.17 to 04.02.19 by Goods and Services Tax Network (GSTN) is as under:

Receipt: 21,20,599

Disposal: 21,15,082

(d): Yes, Madam.

- National Academy of Customs, Indirect Taxes & Narcotics (NACIN) and its Zonal Training Institutes (ZTIs) have been conducting awareness campaign and outreach programmes on GST which also includes the functioning of (GSTN). Further, NACIN under 'GST Training Accreditation Programme' has selected various institutes/organizations of repute to conduct trainings on GST to member of Trade, Industry & other stakeholders. The details of the trainings on GST for trade and MSME sector are given below:-

Particulars	Total Trainings conducted	Total members of Trade & MSME trained
BY NACIN and its ZTIs	166	14039
By Approved Training Partners (ATPs)	200	12414

- Apart from above, GSTN has also trained about 2000 tax officials of CBIC & State Tax Departments as Master Trainers, who in turn train other tax officers and assist taxpayers in their respective jurisdictions throughout India.

- Comprehensive User Manual documents are prepared and replies to FAQs have been prepared for all the functionalities on the GST Portal and have been made available to public through GST Portal.

- GSTN has created 10 Training Kits and 37 Short Videos for providing a demo on various GST processes. The same are available at the Help section of GST Portal Homepage.

- GSTN has signed MoU with NeGD (National e-Governance Division) for conducting Webinars on different topics related to GST Portal. Till date, 100 Webinars have been

conducted and the same are also available for view at YouTube Channels of 'GSTN' and 'Digital India Learning' of the NeGD.

- GSTN officials have attended Workshop/Seminars/Outreach programmes, organized by various bodies such as FICCI, CII, CAIT, CBIC, ICAI, FIEO, ACAE, across India, wherein the participants were briefed about the GST Portal and the processes therein.

- GSTN has signed a MoU with NIELIT (National Institute of Electronics and Information Technology), an autonomous body under Ministry of Electronics & IT, and CSC (Common Service Centre) and trained their representatives. These two organizations provide further guidance and services regarding GST Portal processes through their Centres spread across India.

(e): Late fee is levied u/s 47 of the CGST Act, 2017 on any registered person who fails to furnish returns by the due date at the rate of Rs.100 every day during which such failure continues subject to maximum amount of Rs.5000/-. In order to ameliorate the concerns of taxpayers and to smoothen the transition to new regime the Government has reduced the late fee for delayed filing of details in Form GSTR-1 and returns in Form-GSTR-3B/ Form GSTR- 4 to Rs.25/- for every day during which such failure continues subject to maximum amount of Rs.5000/- under CGST and an equal amount under SGST. Further, the Government has reduced the late fee for delayed filing of returns where the total amount of central tax payable in the said return is nil to Rs.10/- for every day during which such failure continues subject to maximum amount of Rs.5000/- under CGST and an equal amount under SGST. Further, the Government has fully waived off the late fee for the registered persons who failed to furnish returns for the months/quarters from July, 2017 to September, 2018 by the due date but furnish the said returns between the period from 22nd December, 2018 to 31st March, 2019.

Late Fee collected upto 4th February, 2019, net of reversals, is under:-

Period	Net Late Fees Collected (Rs. in crore)
1 st July, 2017 to 4 th February, 2019	4,172.44
