

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

**LOK SABHA
STARRED QUESTION NO. *21
TO BE ANSWERED ON MONDAY, JUNE 24, 2019
ASHADHA 3, 1941 (SAKA)**

COLLECTION OF DIRECT AND INDIRECT TAXES

*21. 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 the last two years i.e. 2017-18 and 2018-19, including the changes in tax base, tax to GDP ratio, etc.;
- (b) the details of the indirect taxes collected under Goods and Services Tax (GST) during 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 GSTN and if so, the details thereof; and
- (e) the details of penalties which are being imposed on those who do not file their GST returns in the stipulated time including the amount which the Government has earned from the said penalties?

**ANSWER
FINANCE MINISTER
(SMT. NIRMALA SITHARAMAN)**

(a) to (e): A Statement is laid on the table of the House.

Statement as referred to in reply to Starred Question No. *21 to be answered on 24th June, 2019 in Lok Sabha on the subject of Collection of Direct and Indirect Taxes.

Part-Wise reply to the subject Parliamentary Question is as under:

- (a): The details of net direct taxes collection during the Financial Year (FY) 2017-18 and FY 2018-19 is as under:

(Rs. in crore)

Financial Year	Total Direct Tax
2017-18	10,02,037
2018-19 *	11,37,685

* Provisional

The number of taxpayers under direct taxes for Assessment Year (AY) 2017-18 were 7,42,27,467 and for Assessment Year 2018-19 it increased to 8,44,46,376. A 'taxpayer' is a person who either has filed a return of income for the relevant Assessment year (AY) or in whose case tax has been deducted at source in the relevant Financial Year but the taxpayer has not filed the return of income.

The Direct-Tax GDP ratio for the FY 2017-18 is 5.86% and for the FY 2018-19 is 5.98% (Provisional).

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

(Rs. in crore)

Financial Year	Total GST Collection
2017-18	442561
2018-19	581563

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

(Rs. in crore)

Financial Year	Total Indirect Taxes (Non-GST) Collection	% change 2017-18 (Year of Year)	% change 2018-19 (Year of Year)
2017-18	4,69,092*	Not Applicable (As GST has been introduced w.e.f. 1 st July, 2017)	-24.1%
2018-19	3,55,906		

* Inclusive of CVD, SAD, CX (Non-POL) & Service Tax for April-June, 2017 which have been subsumed under GST w.e.f. 1st July, 2017

- (c): Receipt and Disposal of technical queries during 01.07.17 to 16.06.19 by Goods and Services Tax Network (GSTN) is as under:

Receipt: 23,27,795
Disposal: 23,16,400

- (d): Yes, Sir.

- 1.1 **Taxpayer Education/ Awareness Programs:** Before the launch of GST several awareness workshops for taxpayers were conducted in collaboration with State Tax departments and trade bodies drawn from Central & State Tax departments. More than 4,000 Master Trainers were trained by GSTN who in turn imparted training to taxpayers, tax officers and other stakeholders.

Interaction with the support of trade bodies is done on a regular basis. In these workshops the taxpayers are shown the front end processes of GST Portal. Their queries are also addressed in the question and answer sessions.

1.2 Advisories to Taxpayers through Mail & Social Media: As and when a new functionality is released on GST portal, taxpayers are informed through e-mail and twitter. Also from time to time GSTN issues advisories to taxpayers, tax officers, tax practitioners, trade bodies and other stakeholders through e-mail.

1.3 Webinars

Webinars are being used as a means for dissemination of knowledge about new functionalities released on GST portal to stakeholders.

1.4 Learning/ educational tools available on GST Portal

Help section on GST Portal (<https://www.gst.gov.in/help/helpmodules/>) provides material on various functionalities available on GST Portal. The repository in help section is constantly updated as and when a new functionalities are introduced on the GST Portal. Further FAQs, User manuals and Videos for also available to guide the taxpayers.

1.5 Social Media: Latest developments on GST portal are also available on the social media.

(e): Late fee is computed by the system for the returns filed after the due date at ₹25/- day under CGST Act and SGST Act respectively, subject to a max of ₹5,000/- per return period under CGST Act and SGST Act respectively.

Amount of late fee collected till 18th June 2019 is Rs. 5,231.41 Crore.
