GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE

LOK SABHA

STARRED QUESTION NO.*28

TO BE ANSWERED ON MONDAY THE 24TH JUNE, 2019 ASHADHA 3, 1941 (SAKA)

GST RATES

*28. SHRI ANTO ANTONY: SHRI GAJANAN KIRTIKAR:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has any plan to modify/revise the Goods and Services Tax (GST) rate of various items including on purchase of cheap flats and if so, the details thereof along with the steps taken in this regard;
- (b) whether the Government has any statistics regarding collection of GST and if so, the details of the GST collection during the last six months, month-wise;
- (c) whether the Government has noticed reduction in collection of GST in both direct and indirect taxes and if so, the details thereof;
- (d) whether the Government has expressed its concern over the collection of GST; and
- (e) if so, the details thereof and the steps taken by the Government to enhance the collection of GST?

ANSWER

MINISTER OF FINANCE (Ms. NIRMALA SITHARAMAN)

(a), (b), (c) (d) and (e): A statement is placed on the Table of the House.

STATEMENT REFERRED TO IN REPLY TO THE LOK SABHA STARRED QUESTION NO. *28 RAISED BY SHRI ANTO ANTONY AND SHRI GAJANAN KIRTIKAR FOR ANSWER ON 24th JUNE, 2019 REGARDING GST RATES

(a): Decision on GST rates, exemptions and procedures are taken on the basis of recommendations of the GST Council in which both the Central Government and the State Governments are represented. Based on recommendation of the 34th GST Council meeting w.e.f. 01.04.2019, effective GST rate of 1% for construction of affordable housing and 5% for construction of houses other than affordable housing is prescribed. Presently, there is no further proposal under consideration by the Government based on recommendation of the GST Council to modify/ revise the Goods and Services Tax (GST) rate of various items including on purchase of cheap flats.

(b): Monthly gross collection of GST during the last six months is as under-

Month	Dec' 18	Jan'19	Feb'19	Mar'19	Apr'19	May'19
GST	94,726	1,02,503	97,247	1,06,577	1,13,865	1,00,289
collection (in						
Rs. Crore)						

- (c): GST is an indirect tax levied on supply of goods or services or both except on supply of alcoholic liquor for human consumption. GST gross collection (Centre & States) during April-May, 2019-20 is Rs. 2,14,154 Crore which is 8.5% higher than the total GST gross collection(Centre & States) of Rs. 1,97,464 Crore during April-May, 2018-19.
- (d): No, Sir. It does not arise in view of reply given to part (c) above.
- (e): The steps taken by Government to improve revenue collection include introduction of e- way bill, simplification of measures for filing tax returns to improve voluntary compliance and to carry out compliance verification by generating various red flag report based on non-filing of returns, matching of turnover reported in returns, matching of input tax credit between buyers and sellers, analytics using e-way bill and return data etc.