

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**LOK SABHA**  
**UNSTARRED QUESTION NO-1964**  
TO BE ANSWERED ON MONDAY, THE 13<sup>TH</sup> MARCH, 2023

**TRANSFER OF GST COMPENSATION AMOUNT**

1964. SHRI POCHA BRAHMANANDA REDDY:

Will the Minister of FINANCE be pleased to state:

(a) the amount transferred as GST compensation for loss of revenue to each State including the State of Andhra Pradesh during each of the last five years; and

(b) whether the Government plans to continue giving GST compensation to States hereafter and if so, the details thereof, and if not, the reasons therefor?

**ANSWER**

THE MINISTER OF STATE IN MINISTRY OF FINANCE  
(SHRI PANKAJ CHAUDHARY)

(a) to (b):- As per the provisions of section 7(2) of Goods and Services Tax (Compensation to States) Act, 2017, enacted by Parliament, the compensation payable to a 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 the receipt of final revenue figures, as audited by the Comptroller and Auditor General of India. Government of India has already released the entire amount of provisionally admissible GST compensation to the States/UTs for loss of revenue arising on account of implementation of Goods and Services Tax for five years i.e., from 1st July, 2017 to 30th June, 2022. The details of GST compensation released to States/UTs including Andhra Pradesh for the year 2017-18 to 2022-23 are as per **Annexure**.

As per section 18 of the Constitution (One Hundred and First Amendment) Act, 2016, compensation to the States for loss of revenue arising on account of implementation of the goods and services tax is payable for a period of five years. Central Government is committed for payment of GST compensation to States/UTs for five years as per law enacted by the Parliament according to the Constitutional provision.

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## Annexure

## Details of GST Compensation released for the year (FY-wise)

(Rs. in crore)

S.No	Name of State/UT	GST compensation released for FY 2017-18	GST compensation released for FY 2018-19	GST compensation released for FY 2019-20	GST compensation released for FY 2020-21	GST compensation released for FY 2021-22	GST compensation released for FY 2022-23	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Andhra Pradesh	619	0	3028	5220	2536	2034	13438
2	Arunachal Pradesh	15	0	0	6	0	0	21
3	Assam	980	454	1306	1875	40	384	5039
4	Bihar	2922	2805	5441	4039	0	184	15390
5	Chhattisgarh	1262	2608	4538	2846	657	1782	13693
6	Delhi	326	5868	9148	10793	7230	3194	36560
7	Goa	281	502	1093	1395	1085	446	4802
8	Gujarat	4277	8788	15558	13719	2181	2903	47426
9	Haryana	1461	3835	6617	5453	949	1627	19942
10	Himachal Pradesh	1059	2084	2619	1623	452	841	8678
11	J & K	1160	1667	3281	1834	0	418	8360
12	Jharkhand	1368	1098	2219	2625	933	1132	9374
13	Karnataka	7670	12465	18463	19301	9877	6775	74551
14	Kerala	2102	3532	8111	7063	4121	3125	28054
15	Madhya Pradesh	2668	3302	6538	5788	1946	2626	22868
16	Maharashtra	3077	8467	18844	35498	13626	4702	84215
17	Manipur	0	0	0	0	0	0	0
18	Meghalaya	140	66	157	270	0	0	633
19	Mizoram	0	0	0	11	0	0	11
20	Nagaland	0	0	0	14	0	0	14
21	Odisha	2348	4241	5332	4243	834	1052	18051
22	Puducherry	387	693	1057	586	348	374	3446
23	Punjab	5109	8985	12187	7826	3481	4388	41976
24	Rajasthan	2989	2570	7085	7625	741	1843	22853
25	Sikkim	6	0	0	36	0	0	42
26	Tamil Nadu	1018	5363	11423	16963	8169	3822	46758
27	Telangana	0	0	2891	5891	1561	1090	11434
28	Tripura	149	172	293	219	0	0	833
29	Uttar Pradesh	2432	0	9123	13680	8028	3263	36526
30	Uttarakhand	1432	2442	3375	2519	1030	1106	11904
31	West Bengal	1608	2615	6200	7828	5383	2845	26478
	<b>Total</b>	<b>48865</b>	<b>84623</b>	<b>165928</b>	<b>186790</b>	<b>75209</b>	<b>51955</b>	<b>613370</b>