

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA UNSTARRED QUESTION NO. 3105
ANSWERED ON MONDAY, MARCH 20, 2023

Centre and State Share in GST Collection

3105. SHRIMATI SANGEETA KUMARI SINGH DEO:
DR. JAYANTA KUMAR ROY:

Will the Minister of FINANCE be pleased to state:

- (a) the details of the total collection of Goods & Services Tax (GST) during each of the last two financial years;
- (b) the details of Centre and States' share in these GST collections during the same period;
- (c) whether the Government has fully released the State's GST share to Odisha and West Bengal and if so, the details thereof and if not, the reasons therefor; and
- (d) the steps being taken by the Government to release any pending GST share to the States of Odisha and West Bengal for the current financial year and last three years?

ANSWER

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

(a) & (b): The details of Goods and Services Tax (GST) collected during the last two financial years are as under: -

(in Rs. Crore)

Financial Year	CGST	SGST	IGST	CESS	TOTAL
2020-21	2,09,916	2,72,828	3,03,946	79,152	8,65,842
2021-22	2,69,137	3,44,216	3,85,314	98,878	10,97,545
2022-23 (till 28.02.2023)	2,94,378	3,72,937	4,33,017	1,07,995	12,08,326

Further, CGST is credited to Consolidated Fund of India (CFI) while SGST is credited to the Consolidated Fund of respective States. As far as inter-state supply of goods or services is concerned, IGST is being levied and collected by the Centre. The IGST (Domestic + Imports) so collected is apportioned / settled between the Union and the States/UTs on monthly basis, on the basis of place of consumption and cross utilization as envisaged under Goods and Services Tax Settlement of Funds Rules, 2017. Depending upon the amount of IGST remaining un-apportioned, provisional/advance settlement is being done from time to time on ad-hoc basis between Centre and States/UTs in the ratio of 50:50 and among the States on the basis of monthly revenue to be protected during that Financial Year.

The details of Centre and States' share in GST collection including Regular and Ad-hoc settlement are as under: -

(in Rs. Crore)

Financial Year	Centre	States
2020-21	4,70,358	4,90,712
2021-22	5,98,818	6,39,714
2022-23 (till 28.02.2023)	6,85,150	7,05,246

(c) & (d): Section 7(2) of Goods and Services Tax (Compensation to States) Act, 2017 provides that 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. Accordingly, Government of India has already released the entire amount of provisionally admissible GST compensation to the States/UTs including Odisha and West Bengal 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 (As per the **Annexure**). The final GST compensation to State of Odisha based upon AG Certified figures has also been cleared for FY 2017-18 to FY 2021-22. However, due to non-furnishing of final revenue figures, as audited by the Comptroller and Auditor-General of India, by the State of West Bengal, final calculation of GST Compensation could not be made by Department of Revenue for the FY 2017-18 to FY 2021-22.

Annexure

Details of GST Compensation released to States/UTs 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
	Total	48865	84623	165928	186790	75209	51955	613370