

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA UNSTARRED QUESTION NO. 2373

TO BE ANSWERED ON MONDAY, THE 18th DECEMBER, 2023 /AGRAHAYANA 27, 1945 (Saka)

Collection of CST/SGST/IGST

2373. SHRI SYED IMTIAZ JALEEL:

Will the Minister of FINANCE be pleased to state:

(a) the amount of Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST) and Integrated Goods and Services Tax (IGST) separately collected from all goods and services during the last five financial years, year-wise;

(b) the details of GST transferred to the States and the quantum retained by the Government since 2014, State-wise especially for the State of Tamil Nadu;

(c) the details of the unsettled amount in IGST account during the last five financial years, year-wise;

(d) the reasons for delay in transferring States' share of GST from IGST account, especially for the State of Tamil Nadu;

(e) the steps taken/likely to be taken by the Government to ensure timely settlement of IGST account;

(f) whether the GST Council or Government has undertaken any study to compare projected revenue collection by States under pre-GST period and the actual revenue accrued to States after GST; and

(g) if so, the details thereof and if not, the reasons therefor?

ANSWER

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

(a): The details of Goods and Services Tax (GST) collection on domestic transactions under the head Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST) and Integrated Goods and Services Tax (IGST) during the last five financial years are as under: -

(in Rs. Crores)

FY	CGST	SGST	IGST
2018-19	2,02,444	2,78,817	3,08,243
2019-20	2,27,442	3,09,231	3,19,422
2020-21	2,09,916	2,72,828	3,03,946
2021-22	2,69,137	3,44,216	3,85,314
2022-23	3,23,923	4,10,251	4,73,421

(b): The details of IGST settlement to States (Regular and Ad-hoc) and the quantum pertaining to the Government during the last five years are given as per **Annexure**.

(c): The details of unsettled amount of IGST during the last five years are given as under: -

FY	Amount (in Rs. Crore)
2018-19	0
2019-20	9,125.20
2020-21	7,251.43
2021-22	2,119.08
2022-23	4,748.29

(d) & (e): No Sir. There has been no delay in transferring of IGST to the States including the State of Tamil Nadu. GST collection consists of CGST, SGST and IGST. CGST is credited to Consolidated Fund of India (CFI) while SGST is credited to the Consolidated Fund of respective States. 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 (by the end of every month), on the basis of place of consumption and cross utilization of ITC (Input Tax Credit) as envisaged under Goods and Services Tax Settlement of Funds Rules, 2017. For the amount of IGST remaining un-apportioned, provisional/advance settlement is done from time to time on an ad-hoc basis between Centre and States/UTs in the ratio of 50:50.

(f) & (g): An internal study was conducted by the Department of Revenue in May 2023, the details of which was published on May 24, 2023 in a leading business daily in an article titled "GST has been a game-changer". Gist of the study is as follows:

(i) The average growth rate of gross overall GST revenues (States plus Centre) for the period 2018-19 to 2022-23 is 12.3 per cent as compared to average nominal GDP growth rate of 9.8 per cent, implying a tax buoyancy of 1.25. In comparison, for the five-year period of 2012-17 (pre-GST period), the buoyancy of taxes which were subsumed in GST (States plus Centre) was only 0.9988.

(ii) During 2018-23, States' SGST revenues (including compensation released to States) witnessed a buoyancy of 1.22. This totals to revenues of ₹37.7 trillion to the States in this period and include post-settlement revenues of over ₹29.2 trillion and compensation of ₹8.5 trillion released during this post-GST five-year period. Even without compensation, State GST revenues have witnessed a buoyancy of 1.15. In comparison, revenue of States from the taxes subsumed in GST witnessed a growth rate of a mere 8.3 per cent in the pre-GST four-year period 2012-16. The GDP growth during said period was 11.5 per cent, signifying a buoyancy of 0.72, way less than 1.

Annexure**Details of IGST settlement to States (Regular and Ad-hoc)**

(in Rs. Crore)

State Code	State/UT	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24 (till Nov, 23)
1	Jammu and Kashmir	3,452	2,957	3,339	4,367	4,923	3,407
2	Himachal Pradesh	1,844	1,819	1,984	2,711	3,197	1,970
3	Punjab	8,170	7,167	7,142	9,933	11,762	9,123
4	Chandigarh	1,046	886	791	1,187	1,495	1,067
5	Uttarakhand	1,030	1,077	1,485	2,381	2,767	1,961
6	Haryana	6,353	5,561	7,562	9,972	12,809	9,719
7	Delhi	8,608	7,897	7,673	11,999	14,665	10,698
8	Rajasthan	12,181	10,130	10,536	15,100	19,377	14,351
9	Uttar Pradesh	26,655	25,738	24,748	32,584	38,685	27,657
10	Bihar	10,419	9,979	10,801	13,293	15,841	11,614
11	Sikkim	225	270	242	395	538	356
12	Arunachal Pradesh	400	512	539	798	1,129	858
13	Nagaland	373	469	476	643	736	495
14	Manipur	514	604	657	843	1,118	501
15	Mizoram	347	397	421	565	662	452
16	Tripura	682	662	687	896	1,028	703
17	Meghalaya	522	575	536	770	1,001	709
18	Assam	4,841	4,556	4,721	6,005	7,458	5,668
19	West Bengal	12,482	10,898	11,251	14,057	17,537	12,443
20	Jharkhand	3,122	2,928	3,129	3,376	3,676	2,251
21	Odisha	5,376	4,750	5,528	4,542	5,402	4,889
22	Chhattisgarh	3,122	2,347	2,621	2,765	3,929	3,433
23	Madhya Pradesh	11,424	10,559	10,537	13,348	16,888	12,178
24	Gujarat	11,496	8,639	8,735	15,592	20,207	13,874
25	Daman and Diu	120	43	69	90	40	1
26	Dadra and Nagar Haveli	151	143	214	468	505	272
27	Maharashtra	28,899	23,185	23,310	35,310	43,598	30,569
29	Karnataka	19,475	17,194	18,425	25,534	30,150	22,053
30	Goa	1,109	954	885	1,438	1,575	1,129
31	Lakshadweep	11	17	19	23	37	53
32	Kerala	12,849	10,627	10,939	14,098	16,877	11,451
33	Tamil Nadu	17,268	14,228	14,039	19,475	21,841	15,426
34	Puducherry	552	401	451	590	698	603
35	Andaman and Nicobar Islands	195	217	215	238	301	206
36	Telangana	12,788	11,098	12,040	15,890	21,131	13,697
37	Andhra Pradesh	11,849	11,081	10,601	13,766	16,048	11,662
38	Ladakh	-	-	126	227	346	302
	Total	2,39,948	2,10,562	2,17,477	2,95,269	3,59,977	2,57,796

Details of IGST retained by the Centre

(in Rs. Crore)

FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24 (till Nov, 23)
2,65,518	2,83,491	2,65,601	3,48,966	4,24,180	3,09,309