

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA UNSTARRED QUESTION NO. 113

TO BE ANSWERED ON MONDAY, THE 18th NOVEMBER, 2019, KARTIKA 27, 1941(SAKA)

IMPLEMENTATION OF GST

113. SHRI M.K. RAGHAVAN:

Will the Minister of FINANCE be pleased to state:

- (a) whether any glitches have been pointed out in the implementation of Goods and Services Tax (GST) and if so, the points and areas identified that needs correction;
- (b) whether it has also been highlighted that revenue collection under the GST is below expectations which have come far below 10 per cent;
- (c) if so, the details of the collection and the reasons for such a shortfall;
- (d) whether the IT based interface also remains a distant dream thereby leaving the system prone to tax frauds;
- (e) if so, the details thereof along with the details of shortcomings noticed in the GST registration as well as payment module and the status of lack of co-ordination between the stakeholders; and
- (f) the steps to be taken for a smooth transition?

ANSWER

THE MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI ANURAG SINGH THAKUR)

(a): While GST has been implemented successfully in India, further improvements in processes and systems are being made continuously, based on inputs received from trade and industry stakeholders, as examined and recommended by the GST Council. A number of simplification measures were brought in alongwith introduction of GST like easy process for registration, seamless flow of credit across automated refunds etc. in addition to reduction in overall level of taxation. For the period from 01.07.2017 to 12.11.2019, the figures pertaining to receipt and disposal of technical queries received by GSTN is as under: -

Receipt - 25,52,426

Disposal – 25,48,121

(b) & (c): The average Goods and Services Tax (GST) collection is more than Rs. 1 lakh crore in FY 2019-20 till October which is higher as compared to FY 2017-18 and FY 2018-19. Therefore, it is not appropriate to conclude at present that the GST collection is below expectations. The month-wise Goods and Services Tax (GST) collection is as under:

Month	GST Collection (in Rs. Crore)		
	2017-18	2018-19	2019-20
April	--	1,03,459	1,13,865
May	--	94,016	1,00,289
June	--	95,610	99,939
July	--	96,483	1,02,083
August	95,633	93,960	98,202
September	94,064	94,442	91,916
October	93,333	1,00,710	95,379
November	83,780	97,637	--
December	84,314	94,726	--
January	89,825	1,02,503	--
February	85,962	97,247	--
March	92,167	1,06,577	--
Average	89,885	98,114	1,00,239

(d), (e) & (f): GST system is a robust IT system which has successfully implemented the GST law, rules and processes. It has seamless integration with different IT systems of States, CBIC, RBI, Banks, Principal Chief Controller of Accounts, Accounting authorities of states and other stakeholders. Around 1.23 crore taxpayers are registered and around 1.60 crore returns on an average are filed every month. The Central and State/UT governments have collected tax revenues from the first month of GST roll out as the taxpayers have been able to make payment. The details of registration and payments are as follows:

- 1. Registration:** 64,42,325 taxpayers migrated to GST from the previous law. There are more than 1.23 crore active GST registrations.
- 2. Payment:** GST portal has enabled collection of tax revenue amounting to Rs. 19.49 lakh crore.

Various relevant departments, institutions & stakeholders involved in the policy making and implementation of GST co-ordinate and collaborate on regular basis. There are various committees constituted by the GST Council on specific issues for deliberation and making their recommendations to the GST Council.
