

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA

UNSTARRED QUESTION NO- 1348

TO BE ANSWERED ON MONDAY, 10th FEBRUARY, 2020 / 21 MAGHA, 1941 (SAKA)

IMPLEMENTATION OF GST SYSTEM

†1348. SHRI OMPRAKASH BHUPALSINH ALIAS PAWAN RAJENIMBALKAR:

- (a) whether Union Government has implemented the Goods and Services Tax (GST) system across the country for collection of tax from the States;
- (b) if so, the details thereof;
- (c) the total amount collected by Union Government under GST tax system from Maharashtra State in the year 2019; and
- (d) the steps being taken by the Union Government to refund Rs.15558 crore outstanding amount of GST to the State Government of Maharashtra indicating the manner in which it will be done?

ANSWER

MINISTER OF STATE IN MINISTRY OF FINANCE
(SH. ANURAG SINGH THAKUR)

(a) & (b) The Goods and Services Tax (GST) is a destination based tax levied simultaneously by both Centre and State Governments on consumption of goods and services. It has been implemented in the country w.e.f. 1st July, 2017. Accordingly, Central Goods and Services Tax (CGST) Act, Integrated Goods and Services Tax (IGST) Act, Union Territory Goods and Services Tax (UTGST) Act, Goods and Services Tax (Compensation to States) Act and State Goods and Services Tax (SGST) were passed by the Parliament and State Legislatures respectively to administer the GST.

(c) The gross GST collection (CGST+SGST+ Domestic IGST+GST Compensation Cess) from Maharashtra State in the FY 2019-20 is Rs. 1,55,181 crores till 31st January, 2020.

(d) Integrated Goods and Services Tax (IGST) is levied and collected by the Centre on supplies in the course of inter-State trade or commerce and is apportioned/ settled between the Union and the States/UTs on monthly basis as provided in the law. Accordingly, IGST Settlement/ apportionment has been done till January, 2020. It is further submitted that GST (Compensation to States) Act, 2017 provides for compensation to States/UTs (UT with Legislature only) on account of revenue loss due to implementation of GST on bimonthly basis w.e.f. July, 2017. The GST Compensation has been released up to September, 2019 and the next bimonthly GST Compensation for October-November, 2019 is due for payment.
