LOK SABHA UNSTARRED QUESTION NO. 1316
TO BE ANSWERED ON SATURDAY, THE 19th SEPTEMBER, 2020, BHADRAPADA 28, 1942 (SAKA)

GST Collection

1316. DR. PRITAM GOPINATHRAO MUNDE:
SHRI CHANDRA SEKHAR SAHU:
SHRIMATI KIRRON KHER:
SHRI JAYADEV GALLA:
SHRI P.C. GADDIGOUDAR:
PROF. SAUGATA RAY:
SHRI JASBIR SINGH GILL:
SHRI V.K. SREEKANDAN:

Will the Minister of FINANCE be pleased to state:

(a) whether the number of assessees covered by the Goods and Services Tax (GST) has increased since its inception and if so, the details thereof along with the details of GST revenue collection in the country since its introduction, State-wise and month and year-wise;

(b) whether there is a decline in GST revenue collection due to recent pandemic in the current year and if so, the details thereof, month-wise;

(c) whether it is also a fact that revenue from all sources of the Government such as import of goods etc dropped at all time high during this period and if so, the details thereof;

(d) the details of target fixed and achieved for GST collection since its implementation, year-wise including the details of shortfall, if any, in GST collection and whether any steps have been taken to attain the fixed target and if so, the details thereof and if not, the reasons therefor;

(e) whether it is true that some State Governments have demanded more assistance from the Union Government to adjust the huge decline in GST collection and if so, the details thereof along with the action taken to assist them; and

(h) whether there is any proposal to impose GST cess on some goods and services and if so, the details thereof?

ANSWER

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

(a): 64,42,325 taxpayers migrated into GST from the previous laws. As on 14th September, 2020, there are 1,26,71,516* active GST registrations.

* This includes all kinds of GST registrations except UIN holders. Figures net of cancellations & revocation of cancellations.

The State-wise, month-wise and year-wise gross Goods and Services Tax collection from domestic transactions for FY 2017-18, 2018-19, 2019-20 and 2020-21 (till July, 2020) are as per Annexure I.

(b): The average gross GST collection in the FY 2020-21 has shown declining trend as compared to the previous Financial Year. This may be attributed to the COVID Pandemic induced lockdown and relief measures extended to the taxpayers by the Government by way of waiving the interest, late fee and extending the return filing dates. The details of gross Goods and Services Tax collection for FY 2019-20 and 2020-21 (till August, 2020) are as under: -
Month | GST Collection (in Rs. Crore)
--- | ---
| | 2019-20 | 2020-21 (till Aug, 20)
April | 1,13,865 | 32,174
May | 1,00,289 | 62,151
June | 99,939 | 90,917
July | 1,02,083 | 87,422
August | 98,202 | 86,499
September | 91,916 | --
October | 95,379 | --
November | 1,03,491 | --
December | 1,03,184 | --
January | 1,10,818 | --
February | 1,05,361 | --
March | 97,590 | --
Average | 1,01,843 | 71,833

(c): The details of Direct and Indirect Tax collection for FY 2020-21 (till Aug, 2020) is as under:

<table>
<thead>
<tr>
<th>Financial Year (Period)</th>
<th>Net Direct Tax Collection</th>
<th>Net Indirect Tax Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020-21 (Apr 2020 to Aug 2020)</td>
<td>1,92,718</td>
<td>3,42,591</td>
</tr>
</tbody>
</table>

(d): The details of target fixed and achieved for GST collection for FY 2017-18, 2018-19, 2019-20 and 2020-21 (till August, 2020) are as per Annexure II.

It is further stated that concerted efforts have been made by the Government to improve tax compliance. System based analytical tools and system generated red flag reports are being shared with Central as well as State Tax authorities to take action against tax evaders. E-way bill squads have been activated for the purposes of random verification of the goods in transit. Rule 138E of the CGST Rules, 2017 has been amended which provides that when a taxpayer fails to file his or her GST returns (GSTR-3B) for two continuous months, he or she will get blocked from generating an e-way bill. A new rule 36(4) has been inserted in CGST Rules, 2017 which puts a restriction that the ITC availed by a taxpayer shall not exceed 120 per cent of the eligible credit. The proposed introduction of e-invoice system will help further reduce the tax evasion and improve tax compliance.

(e): A few States have requested for payment of GST Compensation to States on account of loss of revenue due to implementation of GST as per GST (Compensation to States) Act, 2017 and in addition the general request from the States are like revision of FRBM limit, additional fund for procurement of medical equipment and increasing the devolution grant etc. Central Government has considered various such request and is committed to provide all possible assistance to States.

(h): GST Cess on new items can be levied only on the recommendation of the GST Council. No such recommendation from GST Council is pending for implementation.
<table>
<thead>
<tr>
<th>State</th>
<th>May'18</th>
<th>Jul'19</th>
<th>Oct'17</th>
<th>Nov'17</th>
<th>Dec'17</th>
<th>Jan'18</th>
<th>Feb'18</th>
<th>Mar'18</th>
<th>Apr'18</th>
<th>May'19</th>
<th>Jun'19</th>
<th>Jul'20</th>
<th>Aug'20</th>
<th>Sep'20</th>
<th>Oct'20</th>
</tr>
</thead>
<tbody>
<tr>
<td>Punjab</td>
<td>3</td>
<td>26</td>
<td>21</td>
<td>18</td>
<td>12</td>
<td>8</td>
<td>5</td>
<td>3</td>
<td>72,017</td>
<td>1,910</td>
<td>160</td>
<td>77</td>
<td>13,048</td>
<td>2,284</td>
<td>3</td>
</tr>
<tr>
<td>Uttar Pradesh</td>
<td>0</td>
<td>52</td>
<td>59</td>
<td>62</td>
<td>64</td>
<td>65</td>
<td>66</td>
<td>67</td>
<td>72,847</td>
<td>1,993</td>
<td>4,835</td>
<td>3,287</td>
<td>141</td>
<td>812</td>
<td>651</td>
</tr>
<tr>
<td>Arunachal</td>
<td>0</td>
<td>72</td>
<td>90</td>
<td>95</td>
<td>102</td>
<td>109</td>
<td>116</td>
<td>118</td>
<td>72,017</td>
<td>1,910</td>
<td>160</td>
<td>77</td>
<td>13,048</td>
<td>2,284</td>
<td>3</td>
</tr>
<tr>
<td>Nagaland</td>
<td>0</td>
<td>72</td>
<td>90</td>
<td>95</td>
<td>102</td>
<td>109</td>
<td>116</td>
<td>118</td>
<td>72,017</td>
<td>1,910</td>
<td>160</td>
<td>77</td>
<td>13,048</td>
<td>2,284</td>
<td>3</td>
</tr>
<tr>
<td>Andhra Pradesh</td>
<td>0</td>
<td>72</td>
<td>90</td>
<td>95</td>
<td>102</td>
<td>109</td>
<td>116</td>
<td>118</td>
<td>72,017</td>
<td>1,910</td>
<td>160</td>
<td>77</td>
<td>13,048</td>
<td>2,284</td>
<td>3</td>
</tr>
</tbody>
</table>
# Annexure II

## GST Collection since inception

<table>
<thead>
<tr>
<th>Tax Head</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revised Estimate (RE)</td>
<td>Actual</td>
<td>Revised Estimate (RE)</td>
<td>Actual</td>
</tr>
<tr>
<td>CGST</td>
<td>2,21,400</td>
<td>2,03,261</td>
<td>5,03,900</td>
<td>4,57,534</td>
</tr>
<tr>
<td>IGST</td>
<td>1,61,900</td>
<td>1,76,688</td>
<td>50,000</td>
<td>28,945</td>
</tr>
<tr>
<td>GST Compensation Cess</td>
<td>61,331</td>
<td>62,612</td>
<td>90,000</td>
<td>95,081</td>
</tr>
<tr>
<td><strong>Net Collection</strong></td>
<td><strong>4,44,631</strong></td>
<td><strong>4,42,561</strong></td>
<td><strong>6,43,900</strong></td>
<td><strong>5,81,559</strong></td>
</tr>
</tbody>
</table>

Source: Receipts Budget, Pr.CCA, CBIC