

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

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:

SHRIMATIKIRRON 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 assesseees 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:

Financial Year (Period)	Net Direct Tax Collection	Net Indirect Tax Collection
2019-20 (Apr 2019 to Aug 2019)	2,79,711	3,85,949
2020-21 (Apr 2020 to Aug 2020)	1,92,718	3,42,591

(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.

Annexure 1

State Code	State/UT	Jul'17	Aug'17	Sep'17	Oct'17	Nov'17	Dec'17	Jan'18	Feb'18	Mar'18	TOTAL 2017-18	Apr'18	May'18	Jun'18	Jul'18	Aug'18	Sep'18	Oct'18	Nov'18	Dec'18	Jan'19	Feb'19	Mar'19	TOTAL 2018-19	Apr'19	May'19	Jun'19	Jul'19	Aug'19	Sep'19	Oct'19	Nov'19	Dec'19	Jan'20	Feb'20	Mar'20	TOTAL 2019-20	Apr'20	May'20	Jun'20	Jul'20	TOTAL 2020-21	
1	Jammu and Kashmir	0	285	320	288	299	315	306	269	258	2,320	372	267	266	318	305	337	324	286	293	331	305	388	3,792	392	311	322	351	302	292	313	361	409	371	316	276	4,010	91	179	325	298	843	
2	Haryana Pradesh	0	873	786	790	649	618	603	562	611	5,209	647	656	631	562	649	651	607	647	610	660	7,093	770	660	699	677	676	609	669	701	699	679	611	598	7,560	127	272	619	605	1,633			
3	Punjab	3	1,522	1,289	1,277	1,205	1,078	1,099	1,064	1,173	9,649	1,259	1,140	1,200	1,171	1,097	1,117	1,129	1,220	1,162	1,216	1,100	1,166	13,879	1,174	1,148	1,248	1,273	1,255	1,133	1,189	1,375	1,290	1,440	1,229	1,181	15,235	274	657	1,313	1,188	3,442	
4	Chhattisgarh	0	175	148	145	145	132	148	141	136	1,170	182	132	136	148	140	143	141	146	143	159	147	162	1,779	200	147	158	156	160	157	167	165	168	195	172	163	1,908	40	103	159	137	440	
5	Uttarakhand	0	1,693	1,471	1,486	1,238	1,196	1,262	1,166	1,244	10,967	1,515	1,247	1,266	1,408	1,029	1,247	1,413	1,148	1,053	1,146	1,237	1,453	15,350	1,437	1,248	1,292	1,289	1,461	1,917	1,153	1,289	1,231	1,257	1,281	1,191	14,722	257	615	895	988	2,754	
6	Haryana	1	4,671	5,440	5,063	4,669	4,680	4,263	4,856	4,272	36,815	5,130	4,574	4,634	4,295	4,374	4,192	4,461	4,678	4,644	4,815	4,873	4,651	55,233	5,172	4,624	4,889	4,617	4,474	4,110	4,578	5,804	5,365	5,487	5,466	4,874	59,560	1,707	2,609	3,697	3,483	11,415	
7	Delhi	1	3,235	3,405	3,527	3,332	3,050	3,603	3,121	3,249	26,445	4,198	2,915	3,103	3,065	3,015	3,140	3,287	3,277	3,146	3,523	3,422	3,722	39,845	4,341	3,604	3,595	3,406	3,517	3,398	3,484	3,995	3,699	3,967	3,635	3,273	49,161	990	2,159	3,249	2,629	9,077	
8	Rajasthan	5	2,460	2,284	2,256	2,183	2,148	2,384	2,207	2,346	18,493	2,609	2,484	2,434	2,454	2,240	2,243	2,354	2,644	2,456	2,776	2,676	3,132	30,722	2,986	2,748	2,683	2,699	2,550	2,253	2,451	3,071	2,713	3,030	2,932	2,820	32,811	497	1,416	2,774	2,797	7,484	
9	Uttar Pradesh	3	4,727	4,840	4,677	4,168	4,980	4,681	4,607	4,799	38,893	6,028	4,622	5,033	4,983	4,764	4,812	4,835	5,158	4,957	4,485	5,112	5,448	6,137	63,110	5,096	5,366	5,422	4,975	5,073	5,104	5,678	5,489	5,098	5,276	5,294	65,281	990	3,183	5,184	5,099	14,465	
10	Bihar	1	786	674	645	592	667	642	767	758	5,531	914	739	751	851	846	831	832	915	969	1,039	961	1,177	10,755	1,167	982	1,003	1,160	981	996	960	1,107	1,016	1,122	1,121	1,056	12,640	283	608	1,162	1,061	3,114	
11	Goa	0	140	156	140	146	164	152	123	145	1,186	151	167	171	181	181	185	141	148	159	176	145	160	1,937	193	193	201	163	209	186	157	214	194	183	189	2,248	81	95	146	186	708		
12	Arunachal Pradesh	0	13	13	13	11	12	16	13	10	33	33	30	27	29	23	26	28	22	26	38	32	85	388	57	48	49	45	44	44	44	45	44	38	58	43	39	49	33	164			
13	Nagaland	0	14	13	15	12	10	15	12	12	104	17	13	13	13	12	15	22	19	15	17	17	20	46	232	29	24	20	23	27	21	25	23	31	32	25	39	317	14	33	32	25	105
14	Mizoram	0	14	14	20	11	14	17	13	25	122	34	17	22	24	17	22	24	21	27	24	21	46	309	37	39	26	34	37	41	43	36	44	35	37	36	45	22	19	29	25	94	
15	Manipur	0	6	8	10	8	7	8	8	11	67	17	14	10	10	11	13	10	16	13	26	22	50	233	35	22	24	19	28	29	29	18	17	21	24	25	39	296	6	11	24	16	40
16	Tripura	0	37	34	37	35	30	32	34	45	305	46	46	35	46	38	49	44	41	48	52	46	64	556	61	50	58	49	58	52	54	51	59	56	63	67	690	20	95	65	48	217	
17	Meghalaya	0	77	63	69	61	70	80	115	109	648	152	137	136	134	102	93	96	101	108	104	126	126	127	3,368	168	131	128	108	117	106	113	117	123	128	157	133	152	231	93	136	129	350
18	Assam	0	703	673	620	654	680	578	616	4,969	678	663	661	646	646	687	757	739	743	787	736	956	888	932	770	798	795	768	788	848	888	858	891	820	824	932	10,423	264	508	966	723	2,462	
19	West Bengal	3	3,009	2,943	2,785	2,458	2,548	3,174	3,756	23,333	3,691	3,108	3,112	3,289	3,125	3,130	3,235	3,035	3,250	3,495	3,490	3,841	39,780	4,209	3,577	3,514	3,586	3,503	3,255	3,263	3,460	3,748	3,747	3,942	3,582	43,386	633	1,956	3,128	3,010	8,728		
20	Rajasthan	0	1,582	1,640	1,742	1,808	1,710	1,874	1,792	1,944	13,822	2,389	1,958	1,978	1,848	1,669	1,796	2,091	2,016	1,965	1,962	2,121	2,149	23,916	2,767	1,888	1,811	1,825	1,700	1,598	1,437	1,720	1,943	2,027	2,011	2,084	22,847	244	1,242	1,643	1,340	4,461	
21	Odisha	0	1,910	1,716	1,801	1,784	1,705	1,959	1,982	1,991	18,849	2,170	1,884	2,152	2,058	2,242	2,187	2,180	2,374	2,347	2,338	2,374	2,626	26,952	2,856	2,140	2,223	2,494	2,497	2,615	2,984	2,347	2,383	2,504	2,990	2,963	29,677	774	1,724	2,684	2,348	7,541	
22	Chhattisgarh	1	1,630	1,598	1,555	1,504	1,582	1,774	1,534	1,879	13,008	1,890	1,870	1,902	1,950	1,823	1,671	1,737	2,005	1,852	2,064	2,088	2,143	22,932	2,499	1,999	2,093	2,002	1,873	1,490	1,570	2,176	2,136	2,135	2,274	2,093	24,160	351	1,833	2,549	1,832	6,555	
23	Madhya Pradesh	1	2,112	1,926	1,927	1,874	1,874	1,960	1,960	2,000	15,544	2,344	1,864	2,005	2,069	1,963	1,899	1,993	2,134	2,064	2,414	2,291	2,624	25,683	2,636	2,251	2,212	2,265	2,087	2,053	2,453	2,434	2,674	2,611	2,407	28,554	461	1,339	2,747	2,299	6,833		
24	Gujarat	3	6,015	5,721	5,883	5,887	5,872	5,779	5,823	59,922	48,905	6,329	6,262	6,383	6,080	5,252	6,100	6,159	6,084	5,639	6,185	6,507	6,321	73,440	6,874	6,409	6,424	6,411	6,185	5,741	5,888	6,805	6,621	7,830	7,216	6,800	78,933	396	1,296	3,078	6,025	16,019	
25	Daman and Diu	0	125	111	128	132	89	102	97	137	922	92	87	91	90	96	89	88	89	88	89	97	101	92	103	1,105	103	84	87	105	103	107	94	94	95	1,155	13	37	73	77	200		
26	Andhra Pradesh	0	158	181	164	153	144	149	137	131	1,218	165	132	135	145	143	117	135	144	140	129	171	139	174	1,718	174	144	165	135	159	135	130	145	154	165	165	169	1,810	25	62	139	130	336
27	Karnataka	2	6,976	6,140	6,249	5,196	5,068	5,991	6,018	5,997	48,138	7,147	5,752	6,244	6,276	6,272	6,312	6,338	6,499	6,209	6,209	7,329	6,453	6,983	78,763	8,005	6,409	6,509	7,089	6,201	6,350	6,675	6,972	6,886	7,605	7,414	7,144	83,408	2,029	4,509	6,710	6,014	19,261
28	Goa	0	405	352	346	345	315	306	357	346	2,772	352	318	335	319	307	309	313	325	342	394	401	389	4,053	435	369	336	361	325	311	311	342	363	437	411	316	420	427	351	324	757	709	
29	Lakshadweep	0	1	1																																							

Annexure II

GST Collection since inception

(Rs. In Crore)

Tax Head	2017-18		2018-19		2019-20		2020-21	
	Revised Estimate (RE)	Actual	Revised Estimate (RE)	Actual	Revised Estimate (RE)	Actual	Budget Estimate (BE)	Actual (April-August) (Provisional)
CGST	2,21,400	2,03,261	5,03,900	4,57,534	5,14,000	4,94,070	5,80,000	1,25,308
IGST	1,61,900	1,76,688	50,000	28,945	-	9,204	-	27,580
GST Compensation Cess	61,331	62,612	90,000	95,081	98,327	95,551	1,10,500	28,163
Net Collection	4,44,631	4,42,561	6,43,900	5,81,559	6,12,327	5,98,825	6,90,500	1,81,051

Source: Receipts Budget, Pr.CCA, CBIC