

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA

UNSTARRED QUESTION NO- 54

TO BE ANSWERED ON MONDAY, 14th SEPTEMBER, 2020/BHADRAPADA 23, 1942
(SAKA)

GST Collections from Companies/Corporates

54. SHRI NATARAJAN P.R.:

Will the Minister of FINANCE be pleased to state:

(a) whether the collection of revenue under the Goods and Services Tax (GST) is achieved as estimated at the time of its inception;

(b) if so, the details of estimated demand, collection and balance (DCB) as on date;

(c) whether there are any arrears of GST collection from any of the companies/corporates as on date and if so, the details thereof; company and corporate-wise;

(d) the details of refund of cess compensation paid to the State Governments and balance pending during each of the past three years including current year; yearwise and state-wise; and

(e) whether any timeline has been fixed for the clearance of pending payments to the States and the continuance and if so, the details thereof?

ANSWER

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

(a) & (b) The details of Goods & Services Tax (GST) revenue collection and Target (RE/BE) during FY 2017-18, FY 2018-19, FY 2019-20 and FY 2020-21 (April-August) as per Pr.CCA flash figure are tabulated in **Annexure I**.

(c) During the COVID induced lockdown to avoid any inconvenience to the taxpayers, Government has extended several relief measures to the taxpayers by way of waiver/reduction of interest, late fee and also extended the return filing dates periodically. It may also be noted that the taxpayers with turnover less than Rs. 5 crore continue to enjoy relaxation in filing of returns till September, 2020.

(d) & (e): The details of GST compensation cess collected and compensation released to States is as follows: -

(Figures in Rs. Crore)

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|------------------------------------|----------------|----------------|------------------------|----------------------|
| Compensation Cess collected | 62,612 | 95,081 | 95,444 | 21355 (till July'20) |
| Compensation released * | 41,146 | 69,275 | 1,20,498 (till Nov'19) | 65,546 (till Mar'20) |

* State-wise details of GST compensation released in as per **Annexure-II**.

GST compensation cess collected in current FY 2020-21 is not sufficient to pay the admissible GST compensation for period April-July, 2020.

Accordingly, to discuss the issue of pending GST compensation and future course of action to meet the GST compensation shortfall has been discussed in 41st GST Council meeting on 27.08.2020 wherein States were given two options to meet their GST compensation shortfall for current FY from market borrowing. Based upon the options exercised by the States, their compensation, borrowing, repayment etc. will be dealt as per their individual choice.

ANNEXURE I

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 | 221400 | 203261 | 503900 | 457534 | 514000 | 494070 | 580000 | 125308 |
| IGST | 161900 | 176688 | 50000 | 28945 | - | 9204 | - | 27580 |
| GST Compensation Cess | 61331 | 62612 | 90000 | 95081 | 98327 | 95551 | 110500 | 28163 |
| Net Collection | 444631 | 442561 | 643900 | 581559 | 612327 | 598825 | 690500 | 181051 |

Source: Receipts Budget, PrCCA, CBIC

Details of GST Compensation

(Rs. in crore)

| S.No | Name of State/UT | GST Compensation released for FY 2017-18 | GST Compensation released for FY 2018-19 | GST Compensation released for FY 2019-20 | GST Compensation due for FY 2020-21 (Apr-July) |
|------|-------------------|--|--|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 1 | Andhra Pradesh | 382 | 0 | 3028 | 4627 |
| 2 | Arunachal Pradesh | 15 | 0 | 0 | 0 |
| 3 | Assam | 980.39 | 455 | 1284 | 2149 |
| 4 | Bihar | 3140 | 2798 | 5464 | 4493 |
| 5 | Chhattisgarh | 1589 | 2592 | 4521 | 2827 |
| 6 | Delhi | 326 | 5185 | 8424 | 6931 |
| 7 | Goa | 281 | 502 | 1093 | 987 |
| 8 | Gujarat | 4277 | 7227 | 14801 | 11563 |
| 9 | Haryana | 1461 | 3916 | 6617 | 5841 |
| 10 | Himachal Pradesh | 1059 | 1935 | 2477 | 1623 |
| 11 | J & K | 1160 | 1667 | 3281 | 2104 |
| 12 | Jharkhand | 1368 | 1098 | 2219 | 2475 |
| 13 | Karnataka | 7669.59 | 12465.14 | 18628 | 13763 |
| 14 | Kerala | 2102 | 3532 | 8111 | 7077 |
| 15 | Madhya Pradesh | 2668 | 3302 | 6538 | 5863 |
| 16 | Maharashtra | 3077 | 9363 | 19233 | 22485 |
| 17 | Manipur | 24 | 0 | 0 | 53 |
| 18 | Meghalaya | 140 | 66 | 157 | 255 |
| 19 | Mizoram | 0 | 0 | 0 | 6 |
| 20 | Nagaland | 0 | 0 | 0 | 27 |
| 21 | Odisha | 2348.08 | 3785 | 5122 | 3633 |
| 22 | Puducherry | 387.29 | 681 | 1057 | 564 |
| 23 | Punjab | 5108.94 | 8985.06 | 12187 | 6959 |
| 24 | Rajasthan | 2899 | 2280 | 6710 | 6312 |
| 25 | Sikkim | 6 | 0 | 0 | 69 |
| 26 | Tamil Nadu | 1018 | 4824 | 12305 | 11269 |
| 27 | Telangana | 169 | 0 | 3054 | 5424 |
| 28 | Tripura | 149 | 172 | 293 | 259 |
| 29 | Uttar Pradesh | 2432 | 0 | 9123 | 11742 |
| 30 | Uttarakhand | 1432 | 2442 | 3375 | 2235 |
| 31 | West Bengal | 1608 | 2615 | 6200 | 7750 |
| | Total | 49276.29 | 81887.20 | 165302.00 | 151365.00 |