

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**LOK SABHA**  
**STARRED QUESTION NO- 380**  
TO BE ANSWERED ON MONDAY, MARCH 22, 2021/CHAITRA 1, 1943 (SAKA)

**GST COLLECTIONS**

\*380. SHRI T.R.V.S. RAMESH:

Will the Minister of FINANCE be pleased to state:

- (a) the details of Goods and Services Tax (GST) collections since August 2020, month-wise;
- (b) the status of introduction of e-invoicing;
- (c) the extent to which e-invoicing helps in reducing frauds of over and under-invoicing and another misuse of GST regime; and
- (d) the details of the break-up of GST collections through the filing of returns and recovery drives during 2020-21?

**ANSWER**  
**THE MINISTER OF FINANCE**  
**(Ms. NIRMALA SITHARAMAN)**

(a) to (d) A Statement is laid on the table of the House.

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**STATEMENT AS REFERRED TO IN REPLY TO PARA A to D OF LOK SABHA  
STARRED QUESTION No. 380 FOR ANSWER ON 22<sup>nd</sup> MARCH, 2021**

(a) The month-wise gross GST collected since August 2020 in Rs. Crore is as under:

<b>Month</b>	<b>GST Collection</b>
August	86,499
September	95,480
October	1,05,155
November	1,04,963
December	1,15,174
January	1,19,875
February	1,13,143

(b) E-invoicing in GST has been introduced in a phased manner based on the recommendations made by the GST Council. E-invoicing was made mandatory with effect from 01.10.2020 for taxpayers with aggregate turnover in a financial year exceeding Rs. 500 crores for their B2B (Business to Business) transactions and for export invoices. This turnover threshold has been lowered to Rs.100 crores w.e.f. 01.01.2021 and would further go down to Rs.50 crores on 1<sup>st</sup> April, 2021 (Notification No.05/2021 – Central Tax, dated 8<sup>th</sup> March, 2021).

(c) E-invoicing would help in timely receipt of transaction level data on supply of goods or services or both on the GST system and would assist in the seamless flow of input tax credit across the supply chain, thereby reducing cases of frauds and other malpractices under GST regime.

(d) The amount paid towards liability self-assessed in return and other liabilities is as under:

(in Rupees, crore)

<b>I Through Return Filing</b>	
<b>FORM</b>	<b>Amount</b>
GSTR-3B (Regular Tax Payer)	9,87,638.48
GST CMP-08 (Composition Tax Payer)	2,930.73
GSTR-4 (Composition Tax Payer)	71.06

<b>II Other Liabilities including recovery</b>	
<b>FORM</b>	<b>Amount</b>
GST DRC-03*	11,740.20
GST DRC-07**	1,000.05

\* Tax paid voluntarily by the taxpayer either before or after issue of show cause notice.

\*\* Tax paid against demand issued on the basis of survey/ scrutiny/search/audit etc.

- i. The data is prepared on the basis of debit from electronic cash ledger. Data includes the returns/Forms for *all tax periods*, which are filed from 1<sup>st</sup> April 2020 to 28<sup>th</sup> February 2021.
- ii. The above amounts include all major & minor heads.

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