

Government of India
Ministry of Finance
Department of Revenue

LOK SABHA
UNSTARRED QUESTION No.150
TO BE ANSWERED ON MONDAY, NOVEMBER 29, 2021
Agrahayana 8, 1943 (Saka)

Economic Recovery

150: SHRI KOMATI REDDY VENKAT REDDY:

Will the Minister of Finance be pleased to state:

(a) whether the latest string of official numbers, including almost-record GST collections, healthy direct tax inflows, strong manufacturing and exports, provide some confidence that the economy has lurched back from the danger zone for the second time in less than a year owing to the COVID-19 pandemic but the healing is still too uneven; and

(b) if so, the details thereof and the present status of GST collections, the GST released to States/pending to each State and the reasons for their pendency till date?

ANSWER
MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a) & (b): The gross GST Collection in FY 2021-22 post Covid-19 outbreak are showing an increasing trend. The gross GST collection for FY 2020-21 and 2021-22 (till Oct 2021) are as under: -

Month	FY 2020-21(Rs. In crore)	FY 2021-22 (Rs. In crore)
April	32172	139708
May	62151	102709
June	90918	92849
July	87422	116393
August	86449	112020
September	95480	117010
October	105155	130127
November	104963	
December	115174	
January	119875	
February	113143	
March	123902	
Total	1136805	810816

The Gross Direct Tax collection figures for the FY 2021-22 as on 23.11.2021 are at Rs. 815262.7 crores showing a growth of 48.11% and 18.15% over the Gross collection figures for the corresponding period in FY 2021-22 and FY 2019-20, respectively.

The Net Direct Tax Collection figures for the FY- 2021-22 as on 23.11.2021 are at Rs. 692833.6 crores showing a growth of 67.93% and 27.29% over the Net collection figures for the corresponding period FY 2020-21 and FY 2019-20, respectively as per **Annexure-I**

The GST compensation cess levied under Section 8 of the GST (Compensation to States) Act, 2017 is transferred into a non-lapsable Fund known as GST Compensation Fund which forms part of the Public Account of India as provided in Section 10(1) of the Act. The States are being compensated for any loss of revenue arising on account of implementation of GST for five years out of the Compensation Fund as per Section 10(2) of the said Act. GST compensation for financial years 2017-18, 2018-19 and 2019-20 has already been paid to the states. The economic impact of the pandemic has led to higher compensation requirement due to lower GST collection and at the same time lower collection of GST compensation cess. GST compensation of Rs. 1,30,464 crore has been released to all States/ UTs to partly meet the compensation payable for the period April'20 to March'21 as the amount in GST Compensation Fund was not adequate to meet the full compensation requirement. This issue of shortfall in release in GST compensation was deliberated in 41st& 42nd GST Council meetings and accordingly, Centre had borrowed loan of Rs. 1.1 lakh crore from open market and passed on as back-to-back loan to States/UTs to meet their resource gap due to short release of GST Compensation for FY 2020-21. Similarly, as per deliberation in 43rd GST Council meeting, Centre has borrowed Rs. 1.59 lakh crore loan and passed on to the States/UTs as was done in last year. Taking into account GST compensation released to States as well as back-to-back loan, pending GST compensation to States/UTs is as per **Annexure II**.

GROSS, REFUND & NET COLLECTION AND GROWTH (AS ON 23rd November)

(Fig. in Rs. Crores)

(Till 23.11.2021)	F.Y. 2021-22	F.Y. 2020-2021	Growth
	(Till 23.11.2021)	(Till 23.11.2020)	%
Gross Collection	815262.7	550448.5	48.11%
Refund	122429.1	137885.7	-11.21%
Net Collection	692833.6	412562.8	67.93%

(Till 23.11.2021)	F.Y. 2021-22	F.Y. 2019-2020	Growth
	(Till 23.11.2021)	(Till 23.11.2019)	%
Gross Collection	815262.7	690006.4	18.15%
Refund	122429.1	145719.2	-15.98%
Net Collection	692833.6	544287.2	27.29%

Source:OLTAS

Details of GST compensation released and pending to be released (as on 24.11.2021)

(in Rs. Crore)

S. No.	Name of State/UT	Total GST compensation released	Back to back loan in FY 2020-21	Back to back loan in FY 2021-22	Total GST compensation pending till Sept, 2021
(1)	(2)	(3)	(4)	(5)	(6)
1	Andhra Pradesh	7672	2311	3272	1583
2	Arunachal Pradesh	21	0	0	0
3	Assam	4243	994	1774	430
4	Bihar	14687	3905	6816	754
5	Chhattisgarh	10945	3109	4965	309
6	Delhi	21199	5865	6193	4647
7	Goa	2911	840	847	754
8	Gujarat	36879	9222	13040	3145
9	Haryana	16306	4352	7394	1141
10	Himachal Pradesh	6994	1717	2695	391
11	J & K	7571	2272	3845	371
12	Jharkhand	6728	1689	2484	669
13	Karnataka	50734	12407	18109	3528
14	Kerala	19324	5766	8739	1484
15	Madhya Pradesh	17102	4542	7011	1194
16	Maharashtra	53371	11977	13782	13153
17	Manipur	46	0	0	0
18	Meghalaya	572	112	141	122
19	Mizoram	11	0	0	0
20	Nagaland	14	0	0	0
21	Odisha	14732	3822	6430	630
22	Puducherry	2589	742	1096	134
23	Punjab	32269	8359	12132	1838
24	Rajasthan	17154	4604	7268	1439
25	Sikkim	41	0	0	1
26	Tamil Nadu	28532	6241	8095	4943
27	Telangana	6927	2380	4569	615
28	Tripura	796	226	401	37
29	Uttar Pradesh	22115	6007	8140	5441
30	Uttarakhand	9173	2316	3333	595
31	West Bengal	16551	4431	6425	2451
	Total	428211	110208	159000	51798