

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION NO-5137
TO BE ANSWERED ON MONDAY, THE 4th APRIL, 2022

GST DISCREPANCIES

5137. SHRIMATI GEETA KORA:
SHRIMATI NAVNEET RAVI RANA:
SHRI DILESHWAR KAMAIT:

Will the Minister of FINANCE be pleased to state:-

- (a) the details of Goods and Services Tax(GST) arrears payable to the States including Jharkhand, Bihar and Maharashtra during the last three years, State/year-wise;
- (b) whether any discrepancies have been found in the arrears of GST payable to the States and the amount actually paid to them; and
- (c) if so, the details thereof along with the reasons therefor?

ANSWER

THE MINISTER OF STATE IN MINISTRY OF FINANCE

(SHRI PANKAJ CHAUDHARY)

(a):- As per Section 7(2) of the Goods and Services Tax (Compensation to States) Act, 2017, the compensation payable to a State shall be provisionally calculated and released at the end of every two months period, and shall be finally calculated for every financial year after the receipt of final revenue figures, as audited by the Comptroller and Auditor-General of India.

Taking into account back to back loan amount of Rs.1.10 lakh crore released to States in FY 2020-21 in lieu of GST compensation, entire admissible provisional GST compensation has already been released to the States for the financial years 2017-18, 2018-19, 2019-20 and 2020-21. 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. Accordingly, Centre borrowed Rs.1.59 lakh crore through special window and released as back to back loan to States to meet the compensation shortfall in the FY 2021-22.

Further, after taking into account the GST compensation released from Compensation Fund as well as back-to-back loan released in FY 2021-22, details of provisional GST compensation pending to States for period April, 2021 to January, 2022 is as per **Annexure.**

Centre is committed to release full GST Compensation to the States/UTs as per GST (Compensation to States) Act, 2017 for the transition period by extending the levy of Compensation cess beyond 5 years to meet the GST revenue shortfall as well as servicing the loan borrowed through special window scheme.

Apportionment of IGST to States and payment of States' share in CGST has been fully done.

(b) to (c):-No Sir. Final GST Compensation due to States is calculated on the basis of the revenue figures certified by the Accountant General of the concerned State. Many States including Jharkhand, Bihar and Maharashtra have not submitted the AG's certified revenue figures since implementation of GST and therefore, Centre released only provisional admissible GST compensation to the States who have not submitted the AG's certified revenue figures.

Details of GST compensation released/pending for FY 2021-22

(in Rs. Crore)

S. No.	Name of State/UT	GST compensation released during the FY 2021-22	Back to back loan released in FY 2021-22	Provisional GST compensation yet to be released for FY 2021-22
(1)	(2)	(3)	(4)	(5)
1	Andhra Pradesh	3117	3272	1524
2	Arunachal Pradesh	0	0	0
3	Assam	1014	1774	549
4	Bihar	1945	6816	439
5	Chhattisgarh	1217	4965	722
6	Delhi	6446	6193	5461
7	Goa	911	847	832
8	Gujarat	8207	13040	1062
9	Haryana	2909	7394	0
10	Himachal Pradesh	1168	2695	109
11	J & K	893	3845	0
12	Jharkhand	1526	2484	1268
13	Karnataka	8976	18109	3914
14	Kerala	3856	8739	2629
15	Madhya Pradesh	3095	7011	2199
16	Maharashtra	17834	13782	11563
17	Manipur	0	0	0
18	Meghalaya	163	141	98
19	Mizoram	0	0	0
20	Nagaland	0	0	0
21	Odisha	2465	6430	0
22	Puducherry	329	1096	120
23	Punjab	4442	12132	1500
24	Rajasthan	3746	7268	625
25	Sikkim	9	0	0
26	Tamil Nadu	6697	8095	6672
27	Telangana	2006	4569	308
28	Tripura	101	401	0
29	Uttar Pradesh	8299	8140	6954
30	Uttarakhand	1475	3333	708
31	West Bengal	4531	6425	4231
	Total	97379	159000	53489