### GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE

# LOK SABHA UNSTARRED QUESTION NO-1269

TO BE ANSWERED ON MONDAY, THE 25<sup>TH</sup> JULY, 2022

#### **GST COLLECTION**

1269. SHRIMATI MALA ROY:

Will the Minister of FINANCE be pleased to state:-

- (a) the details of total Goods and Services Tax (GST) collection amount for the years 2019-2020, 2020-2021, 2021-2022 in compensation fund; and
- (b) the details of amount given to the States from this compensation fund, State-wise?

#### ANSWER

THE MINISTER OF STATE IN MINISTRY OF FINANCE

(SHRI PANKAJ CHAUDHARY)

(a): Details of net Goods and Services Tax (GST) compensation cess collected into Consolidated Fund of India (CFI) for the years 2019-20, 2020-21, 2021-22 are shown in the Table. The Cess so collected into CFI would be transferred to the GST Compensation Fund and utilised for the payment of compensation to the States/UTs as below:-

	2019-20 (in Cr.)	2020-21 (in Cr.)	2021-22 (in Cr.)
1.Compensation Cess Collected	95,551	85,191	1,04,609
2.Compensation released*	1,20,498	1,36,988	97,500

<sup>\*</sup> Excess compensation released was met from previous year cess collection.

(b): State-wise details of GST compensation released to the States from compensation fund during the years 2019-20, 2020-21 & 2021-22 are as per **Annexure-I**. In addition, Centre had released Rs.1,10,208 crore in FY 2020-21 and Rs.1,59,000 crore in FY 2021-22 as back to back loan to States/UTs in lieu of GST compensation. Details are given in the **Annexure-II**.

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## **Details of GST Compensation released to States/UTs during the year**

S.No	Name of State/UT	FY 2019-20	FY 2020-21	FY 2021-22
(1)	(2)	(3)	(4)	(5)
1	Andhra Pradesh	1,841	3,527	3,117
2	Arunachal Pradesh	0	6	0
3	Assam	879	1,370	1,014
4	Bihar	3,525	4,359	1,945
5	Chattisgarh	3,081	3,212	1,217
6	Delhi	7,436	5,522	6,446
7	Goa	819	813	911
8	Gujarat	10,647	11,335	8,329
9	Haryana	5,453	5,066	2,909
10	Himachal Pradesh	1,877	1,764	1,168
11	J & K	2,279	2,171	893
12	Jharkhand	1,532	1,958	1,526
13	Karnataka	14,497	13,789	8,976
14	Kerala	5,575	6,721	3,856
15	Madhya Pradesh	4,531	5,293	3,095
16	Maharashtra	15,018	17,423	17,834
17	Manipur	0	22	0
18	Meghalaya	101	172	163
19	Mizoram	0	11	0
20	Nagaland	0	14	0
21	Odisha	3,929	4,362	2,465
22	Puducherry	862	607	329
23	Punjab	8,805	9,694	4,442
24	Rajasthan	4,440	5,633	3,746
25	Sikkim	0	26	9
26	Tamil Nadu	8,922	11,142	6,697
27	Telangana	2,263	3,103	2,006
28	Tripura	171	277	101
29	Uttar Pradesh	5,180	9,324	8,299
30	Uttarakhand	2,477	2,496	1,475
31	West Bengal	4,359	5,776	4,531
	Total	120,498	136,988	97,500

## Back-to back loan released to States/UTs in lieu of GST Compensation

(₹ crore)

		2020-21	2021-22
(1)	(2)	(3)	(4)
1	Andhra Pradesh	2,311	3,272
2	Assam	994	1,774
3	Bihar	3,905	6,816
4	Chhattisgarh	3,109	4,965
5	Delhi	5,865	6,193
6	Goa	840	847
7	Gujarat	9,222	13,040
8	Haryana	4,352	7,394
9	Himachal Pradesh	1,717	2,695
10	Jammu and Kashmir	2,272	3,845
11	Jharkhand	1,689	2,484
12	Karnataka	12,407	18,109
13	Kerala	5,766	8,739
14	Madhya Pradesh	4,542	7,011
15	Maharashtra	11,977	13,782
16	Meghalaya	112	141
17	Odisha	3,822	6,430
18	Puducherry	742	1,096
19	Punjab	8,359	12,132
20	Rajasthan	4,604	7,268
21	Tamil Nadu	6,241	8,095
22	Telangana	2,380	4,569
23	Tripura	226	401
24	Uttar Pradesh	6,007	8,140
25	Uttarakhand	2,316	3,333
26	West Bengal	4,431	6,425
	Total	1,10,208	1,59,000