

**Government of India
Ministry of Finance
Department of Revenue**

**LOK SABHA
UNSTARRED QUESTION NO. 1318
TO BE ANSWERED ON MONDAY, JULY 25, 2022
SRAVANA 3, 1944 (SAKA)**

REVENUE COLLECTIONS

1318. SHRIMATI SAJDA AHMED:

Will the Minister of FINANCE be pleased to state:

- (a) whether higher import and inflations have affected the overall increase in revenue collections of the Government in the current financial year;
- (b) if so, the details thereof;
- (c) the tax exemption being provided for food items during the current financial year; and
- (d) the steps taken by the GST council to improve the compliance level?

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

(a) & (b): The substantial increase in collection of Central taxes during the current financial year up to June 2022 over the corresponding period of previous financial year is as follows. The details of Net direct and indirect tax collection for the FY 2021-22 (up to June 2021) and current FY 2022-23 (up to June 22) are:

(Rs. In crore)			
Tax Head	2021-22 Upto June 2021	2022-23 Upto June 2022	% Growth (y-o-y)
Net Indirect Tax Collection [Custom Duty +Union Excise Duty +Service Tax[Arrears]+GST]	314,476	344,056	9.4%
Net Direct Tax Collection	250,881.08	354,569.74	41.32%

Various factors like rapid economic recovery post covid, better compliances due to various measures taken by government have contributed to this increase.

(c): No tax exemption has been granted to food items during the current financial year.

(d): Steps taken by GST Council to improve compliance are as follows:

(i) E-invoicing was introduced from 1st Oct, 2020 for Registered Person having an aggregate turnover more than Rs.500 Cr. and gradually it has been reduced to Rs.100 Cr. and then to Rs.50 Cr. Currently, it is applicable on all Registered persons having an aggregate turnover of more than Rs. 20 Cr. w.e.f. 1st April, 2022 in any of the preceding FY starting from 2017-18.

- (ii) Auto population of tax liability as well as input tax credit (ITC) in the GSTR 3B based on GSTR 1 returns filed by assessee, system generated GSTR 2B and ITC on import of goods obtained from ICEGATE.
- (iii) Auto population of distance based on the PIN Code in the e-Waybill.
- (iv) Insertion of new clause (aa) in the Section 16(2) and substitution of Rule 36(4) allowing the taxpayer to avail the ITC reflected in GSTR-2B only.
- (v) Blocking of e-Way Bill in case of non-filing of GSTR 1 and GSTR 3B for two months or two quarters and non filing of CMP-08 for two quarters.
- (vi) Auto cancellation in case of non-filing of returns for the consecutive periods of six months and revocation of GST Registration on filing of all these returns (for regular tax payers).
- (vii) Addition of Restaurant Services into the Sec 9(5) and thereby shifting the liability on E-commerce operator like Swiggy, Zomato etc. from 1.1.2022.
- (viii) Registered person shall not be allowed to furnish the return for a tax period if return for any of the previous tax periods has not been filed.
- (ix) Automatic calculation of interest in the GSTR 3B for the delay in payment of GST liability.
