

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA

UNSTARRED QUESTION No. 2326

TO BE ANSWERED ON MONDAY, AUGUST 01, 2022/ SRAVANA 10, 1944(SAKA)

REVIEW OF GST

†2326. SHRI KUNWAR PUSHPENDRA SINGH CHANDEL:
SHRIMATI MALA RAJYA LAXMI SHAH:

Will the Minister of FINANCE be pleased to state:-

(a) whether the Government is considering to provide more relief to the States by reviewing the Goods and Services Tax (GST) and if so, the details thereof;

(b) whether the Government has received proposals from the constitutional bodies of country in this regard and if so, the details thereof; and;

(c) whether the Government is considering to permit the States including Uttar Pradesh and Uttarakhand to levy taxes at State level under GST so that revenue of States can be increased and if so, the details thereof?

ANSWER

THE MINISTER OF STATE FOR FINANCE

(SHRI PANKAJ CHAUDHARY)

(a) and (b) : Article 246 A of the Constitution gives equal powers to both Centre and States to make laws with respect to Goods and Services Tax (GST). GST Council has been constituted under Article 279A of the Constitution of India, entrusted with the task to make recommendations to the Union of India and the States on all matters related to GST. Review of GST laws and procedures, rates and exemptions are deliberated upon by the GST Council from time-to-time based on emerging needs and situations and on requests received from various States and other stake holders and the recommendations are made by GST council for amendments in GST laws, procedures, rates and exemptions, if required. Further, the Council has taken several measures from time to time to augment revenue, including rationalization of GST rates and several procedural and systems changes, which also benefit States.

(c) : GST rates are prescribed on the recommendation of the GST Council in terms of the relevant provisions of the Constitution and apply uniformly to all states. At present, there is no such proposal before the Council.
