

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA UNSTARRED QUESTION NO. 2272

TO BE ANSWERED ON MONDAY, THE 9th DECEMBER, 2024/ 18 AGRAHAYANA, 1946 (SAKA)

GST Targets

2272 SHRI RAJESH RANJAN:
DR. AMAR SINGH:

Will the Minister of FINANCE be pleased to state:

- (a) the total GST collected by the Government since the inception of GST Act till date, year-wise and State-wise;
- (b) the total GST retained by the Union Government from the GST collected since the inception of GST Act till date, year-wise and State-wise;
- (c) the total GST returned to States from the GST collected since the inception of GST Act till date, year-wise and State-wise; and
- (d) the steps taken by the Government to address the shortfall in GST revenue growth, which has fallen below the projections outlined in the Union Budget?

ANSWER

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

(a) & (b): Gross GST (CGST + SGST + IGST+ Cess) collected both by the Union and the States from FY 2017-18 (July 17 to March 18) to FY 2024-25 (till November, 2024) is given as per Annexure 'A'.

GST collection consists of CGST, SGST or IGST depending upon intra-state or inter-state supply of Goods or services. CGST collected is credited to Consolidated Fund of India (CFI) while SGST collected is credited directly to the Consolidated Fund of respective States. As far as inter-state supply of goods or services including imports is concerned, IGST is being levied and collected by the Centre. The IGST so collected is apportioned / settled between the Union and the States/UTs on monthly basis, on the basis of place of consumption and cross utilization as envisaged under Goods and Services Tax Settlement of Funds Rules, 2017. Depending upon the amount of IGST remaining un-apportioned, provisional/advance settlement is done from time to time. Cess is collected by the Centre and is further released to States/UTs as Compensation.

Net GST retained by the Union Government (CGST + IGST (Remaining with Centre after settlement to States)) from FY 2017-18 (July 17 to March 18) to FY 2024-25 (till November, 2024) is given as per Annexure 'B'.

(c): State's share of GST (Gross SGST + IGST Settlement to States including ad-hoc Settlement + Compensation paid to States, including Back to Back loans) from FY 2017-18 (July 17 to March 18) to FY 2024-25 (till November, 2024) is given as per Annexure 'C'.

(d): The Government, on the recommendations of the GST Council, has taken several measures for reforms in GST. These inter-alia include measures for improving tax compliance such as mandating e-way bill, ITC matching, e-invoice for B2C suppliers, deployment of artificial intelligence and machine-based analytics, aadhaar authentication for registration, calibrated action on non-filers, stop filers, targeted assessment-based action on risky tax payer, etc.

Gross GST Collection from FY 2017-18 (July 17 to March 18) to FY 2024-25 (till November, 2024)

(in Rs. Crores)

State Code	State	2017-18 (July 17 to March 18)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (till Nov, 2024)
1	Jammu and Kashmir	2,320	3,792	4,010	3,648	4,692	5,246	6,704	4,861
2	Himachal Pradesh	5,309	7,593	7,960	7,055	8,023	8,778	9,956	7,021
3	Punjab	9,649	13,979	15,235	13,913	18,406	20,949	24,061	17,769
4	Chandigarh	1,170	1,779	1,988	1,651	1,979	2,365	2,771	1,944
5	Uttarakhand	10,967	15,150	14,722	12,339	13,680	16,845	19,231	14,070
6	Haryana	36,815	55,233	59,560	54,890	68,142	86,668	1,02,914	78,102
7	Delhi	26,445	39,845	44,161	36,568	46,253	55,843	66,445	52,980
8	Rajasthan	18,463	30,722	32,821	31,797	38,480	45,458	50,174	35,436
9	Uttar Pradesh	36,891	61,337	65,281	59,721	73,865	87,970	1,01,693	75,468
10	Bihar	5,531	10,755	12,640	11,638	13,534	16,548	18,021	12,760
11	Sikkim	1,186	1,917	2,248	2,266	2,811	3,156	3,707	2,696
12	Arunachal Pradesh	120	398	581	651	710	1,023	1,308	765
13	Nagaland	104	227	317	389	420	566	711	426
14	Manipur	122	309	435	392	551	615	670	490
15	Mizoram	67	213	296	257	316	419	500	361
16	Tripura	305	556	680	732	777	884	1,053	747
17	Meghalaya	648	1,368	1,522	1,337	1,764	2,076	2,260	1,344
18	Assam	4,969	8,989	10,423	10,030	12,007	13,710	15,602	11,417
19	West Bengal	23,333	39,780	43,386	39,694	47,898	58,060	62,613	44,246
20	Jharkhand	14,162	23,916	22,847	20,482	27,854	32,019	34,738	23,905
21	Odisha	14,849	26,952	29,677	29,844	44,335	49,442	54,748	39,612
22	Chhattisgarh	13,008	22,932	24,160	24,419	29,571	31,968	34,874	24,119
23	Madhya Pradesh	15,544	25,683	28,354	27,005	31,255	36,232	42,174	29,438
24	Gujarat	45,905	73,440	78,923	74,346	97,155	1,14,221	1,25,168	90,838
25	Daman and Diu	922	1,105	1,155	305	5	3	3	1
26	Dadra and Nagar Haveli	1,218	1,718	1,810	2,349	3,141	3,771	4,333	2,896
27	Maharashtra	1,05,186	1,70,289	1,85,917	1,65,308	2,17,993	2,70,346	3,20,117	2,36,089
29	Karnataka	48,138	78,763	83,408	75,660	95,926	1,22,822	1,45,266	1,05,070
30	Goa	2,772	4,103	4,280	3,270	4,364	5,520	6,475	4,592
31	Lakshadweep	7	20	20	13	18	21	45	14
32	Kerala	10,857	16,343	19,234	17,349	22,264	27,371	30,677	21,822
33	Tamil Nadu	45,318	70,562	74,430	69,121	85,492	1,04,377	1,21,329	86,173
34	Puducherry	1,317	1,924	1,871	1,646	1,824	2,373	2,636	1,893
35	Andaman and Nicobar Islands	162	297	361	255	332	373	428	287
36	Telangana	21,348	36,408	39,820	36,346	45,081	51,831	59,942	41,065
37	Andhra Pradesh	14,327	25,331	27,108	26,163	32,710	40,232	44,298	30,056
38	Ladakh	-	-	-	114	207	333	481	345
97	Other Territory	556	2,484	1,753	1,337	1,590	2,609	2,615	1,645
99	Centre Jurisdiction	80	580	1,003	1,541	2,121	1,941	2,507	2,054
	GST Collection (Domestic)	5,40,092	8,76,794	9,44,397	8,65,841	10,97,546	13,24,984	15,23,248	11,04,816
	Imports	2,00,558	3,00,575	2,77,719	2,70,964	3,85,746	4,82,695	4,95,001	3,51,893
	Total GST Collection	7,40,650	11,77,369	12,22,116	11,36,805	14,83,292	18,07,679	20,18,249	14,56,709

NET (CGST + IGST (Settlement to CGST)) retained by Union Govt. from FY 2017-18 (July 17 to March 18) to FY 2024-25 (till November, 2024)

(in Rs. Crores)

Financial Year	Total
2017-18	3,79,949
2018-19	4,86,478
2019-20	5,03,197
2020-21	4,63,586
2021-22	5,93,346
2022-23	7,23,270
2023-24	8,15,520
2024-25 (till Nov, 2024)	5,11,151

* The amount retained by the Centre and the States will not match with the Gross GST Collection as the amount retained by Centre does not includes the Cess collected which is paid to the States as Compensation

Gross SGST + IGST Settled to States (including ad-hoc Settlement) + Compensation paid to States*

(in Rs. Crores)

S. No.	States / UTs	2017-18 (July 17 to March 18)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (till Nov, 2024)
1	Jammu and Kashmir	3,748	6,601	7,041	9,335	11,171	7,690	8,093	5,932
2	Himachal Pradesh	2,372	5,472	5,510	7,130	8,570	6,836	5,672	4,229
3	Punjab	11,938	20,703	22,104	30,717	33,403	27,291	25,777	16,507
4	Chandigarh	864	1,543	1,443	1,201	1,693	2,124	2,314	1,576
5	Uttarakhand	3,894	6,917	7,477	9,529	10,969	9,690	8,880	6,331
6	Haryana	12,044	21,863	24,936	28,940	35,390	33,528	38,406	26,246
7	Delhi	13,782	23,629	27,321	27,958	35,967	41,101	33,303	24,391
8	Rajasthan	14,788	25,517	26,767	31,881	39,558	39,274	40,538	28,658
9	Uttar Pradesh	27,579	46,940	52,961	59,805	72,789	77,343	80,719	56,687
10	Bihar	9,787	17,862	19,346	24,435	28,138	23,568	28,020	18,817
11	Sikkim	199	408	482	463	658	839	951	646
12	Arunachal Pradesh	239	600	802	871	1,135	1,623	1,902	1,188
13	Nagaland	188	470	613	678	833	964	1,057	699
14	Manipur	326	694	853	889	1,129	1,439	1,095	783
15	Mizoram	170	455	532	554	728	892	963	633
16	Tripura	609	1,133	1,198	1,562	1,788	1,463	1,583	1,139
17	Meghalaya	500	879	1,011	1,116	1,441	1,490	1,746	1,187
18	Assam	4,963	8,867	9,648	10,981	13,432	13,063	14,691	10,352
19	West Bengal	16,782	29,347	32,072	36,395	43,177	47,280	41,976	31,661
20	Jharkhand	5,389	9,230	9,950	11,641	13,713	13,555	12,622	9,363
21	Odisha	8,647	15,774	17,392	22,004	26,180	21,500	24,942	17,815
22	Chhattisgarh	5,869	10,479	11,009	14,386	15,765	13,856	14,482	10,271
23	Madhya Pradesh	12,329	22,323	23,931	28,597	32,887	32,397	36,413	23,674
24	Gujarat	25,265	42,870	46,557	53,992	69,685	65,964	74,695	48,096
25	Daman and Diu	144	270	210	120	91	41	1	1
26	Dadra and Nagar Haveli	269	440	430	569	1,004	1,142	1,081	844
27	Maharashtra	52,364	94,168	1,00,478	1,06,054	1,37,443	1,53,250	1,57,733	1,14,677
29	Karnataka	30,551	53,645	58,162	67,858	81,279	85,867	76,378	54,922
30	Goa	1,716	3,033	3,303	3,618	4,614	5,124	4,463	3,037
31	Lakshadweep	7	22	28	26	32	47	82	70
32	Kerala	14,064	24,003	25,659	31,764	36,581	36,434	31,611	21,859
33	Tamil Nadu	25,539	44,918	50,291	55,293	63,708	74,409	70,408	51,430
34	Puducherry	852	1,511	1,650	2,123	2,381	1,884	1,385	1,045
35	Andaman and Nicobar Islands	162	356	410	345	408	484	528	378
36	Telangana	13,242	24,032	26,338	29,320	37,069	42,070	41,275	29,186
37	Andhra Pradesh	11,208	20,746	22,187	25,019	30,723	33,159	31,606	22,162
38	Ladakh	0	0	0	179	326	517	653	528
97	Other Territory	224	320	625	562	356	721	1,123	554
	Total	2,91,466	5,18,765	5,20,227	4,90,714	6,39,714	7,70,749	8,74,222	6,42,064

* The amount retained by the Centre and the States will not match with the Gross GST Collection as the amount retained by States includes the Compensation paid to the States during the year from the Cess collected