

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**LOK SABHA UNSTARRED QUESTION NO. 981**

TO BE ANSWERED ON MONDAY, THE 2<sup>nd</sup> DECEMBER, 2024/ 11 AGRAHAYANA, 1946 (SAKA)

**Increase in GST Collection**

981 SMT. MALA ROY:  
SHRI ADHIKARI DEEPAK DEV:

Will the Minister of FINANCE be pleased to state:

- (a) whether any increase in GST collection has been reported during the last one year;
- (b) if so, the details including month-wise collection thereof;
- (c) whether the Government has any specific data regarding contribution to GST collection through purchase of goods, if so, the details thereof;
- (d) the number of food items placed under the 5% GST slab and the details therefor, item-wise; and
- (e) the total GST collection on the said food items (5 % GST) during the last three years, year-wise?

**ANSWER**

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

(a) & (b): Yes Madam. Month-wise details of increase in GST Collection during the last one year are given below:-

Month	Gross GST Collection (in Rs. Crores)	Month	Gross GST Collection (in Rs. Crores)	Growth (%)
Nov-22	1,45,867	Nov-23	1,67,929	15%
Dec-22	1,49,507	Dec-23	1,64,883	10%
Jan-23	1,57,554	Jan-24	1,74,106	11%
Feb-23	1,49,577	Feb-24	1,68,337	13%
Mar-23	1,60,122	Mar-24	1,78,484	11%
Apr-23	1,87,035	Apr-24	2,10,267	12%
May-23	1,57,090	May-24	1,72,739	10%
Jun-23	1,61,497	Jun-24	1,73,812	8%
Jul-23	1,65,105	Jul-24	1,82,075	10%
Aug-23	1,59,068	Aug-24	1,74,962	10%
Sep-23	1,62,712	Sep-24	1,73,240	6%
Oct-23	1,72,003	Oct-24	1,87,346	9%

(c): As per the return system, taxpayers do not declare commodity wise tax payment for each HSN/SAC code. Furthermore, tax is paid through GSTR-3B, which is a summary return. Specific data regarding contribution to GST collection through purchase of goods is not maintained.

(d): GST rates on goods are prescribed through notification 1/2017-Central Tax (Rate) dated 28.6.2017 (as amended from time to time) and corresponding notifications issued by the State/UTs. The listed items relating to food in Schedule I of the said notification which attract 5% GST rate are given as per Annexure 'A'.

(e): Does not arise in view of the answer given in (c) above.

\*\*\*\*\*

## Annexure 'A'

GST rates on goods are prescribed through notification 1/2017-Central Tax (Rate) dated 28.6.2017 (as amended from time to time) and corresponding notifications issued by the State/UTs. The listed items relating to food in Schedule I of the said notification which attract 5% GST rate are as follows: -

SI No in Notification 1/2017-Central Tax (Rate)	Chapter/ Heading/ Subheading/ Tariff Item	Description of Goods
1.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled], pre-packaged and labelled
2.	0303, 0304, 0305, 0306, 0307, 0308, 0309	All goods [other than fresh or chilled], pre-packaged and labelled
7.	0401	Ultra High Temperature (UHT) milk
8.	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter, including skimmed milk powder, milk food for babies [other than condensed milk]
9.	0403	Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa
9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled
10.	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
11.	0406	Chena or paneer, pre-packaged and labelled
12.	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.
13.	0409	Natural honey, pre-packaged and labelled
14.	0410	Insects and other edible products of animal origin, not elsewhere specified or included
25.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split pre-packaged and labelled
26.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, pre-packaged and labelled
27.	0801	Cashew nuts, whether or not shelled or peeled, desiccated coconuts
28.	0802	Dried areca nuts, whether or not shelled or peeled
29.	0802, 0813	Dried chestnuts (singhada), whether or not shelled or peeled
29A	0802	Walnuts, whether or not shelled
30.	08	Dried makhana, whether or not shelled or peeled pre-packaged and labelled
30A	0804	Mangoes sliced, dried
31.	0806	Grapes, dried, and raisins
32.	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter

33.	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
34.	0814	Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
35.	0901	Coffee roasted, whether or not decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion [other than coffee beans not roasted]
36.	0902	Tea, whether or not flavoured [other than unprocessed green leaves of tea]
37.	0903	Maté
38.	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta
39.	0905	Vanilla
40.	0906	Cinnamon and cinnamon-tree flowers
41.	0907	Cloves (whole fruit, cloves and stems)
42.	0908	Nutmeg, mace and cardamoms
43.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [other than of seed quality]
44.	0910 [other than 0910 11 10, 0910 30 10]	Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices
45.	10	All goods i.e. cereals, pre-packaged and labelled
46.	1001	Wheat and meslin, pre-packaged and labelled
47.	1002	Rye, pre-packaged and labelled
48.	1003	Barley, pre-packaged and labelled
49.	1004	Oats, pre-packaged and labelled
50.	1005	Maize (corn), pre-packaged and labelled
51.	1006	Rice, pre-packaged and labelled
52.	1007	Grain sorghum, pre-packaged and labelled
53.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi, pre-packaged and labelled
54.	1101	Wheat or meslin flour, pre-packaged and labelled
55.	1102	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc., pre-packaged and labelled
56.	1103	Cereal groats, meal and pellets, including suji and dalia, pre-packaged and labelled
57.	1104	Cereal grains otherwise worked (for example, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [other than hulled cereal grains]
58.	1105	Meal, powder, flour, flakes, granules and pellets of potatoes, pre-packaged and labelled
59.	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, pre-packaged and labelled
61.	0713	Guar gum refined split
62.	1109 00 00	Wheat gluten, whether or not dried
63.	12	All goods other than of seed quality
64.	1201	Soya beans, whether or not broken other than of seed quality.

65.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken other than of seed quality.
67.	1204	Linseed, whether or not broken other than of seed quality.
68.	1205	Rape or colza seeds, whether or not broken other than of seed quality.
69.	1206	Sunflower seeds, whether or not broken other than of seed quality
70.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower ( <i>Carthamus tinctorius</i> ) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, other than of seed quality
71.	1208	Flour and meals of oil seeds or oleaginous fruits, other than those of mustard
71A	1209	Tamarind seeds meant for any use other than sowing
74.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included
75.	1301	Natural gums, resins, gum-resins and oleoresins (for example, balsams) [other than lac and shellac]
76.	1301	Compounded asafoetida commonly known as heeng
76A	13	Tamarind Kernel powder
79.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
80.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
81.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
82.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
83.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
84.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
85.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
86.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
87.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
88.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
89.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516

90.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
91.	1701	Beet sugar, cane sugar
91A.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled
92.	1702 or 1704	Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa
92A	1703	Molasses
93.	1801	Cocoa beans whole or broken, raw or roasted
94.	1802	Cocoa shells, husks, skins and other cocoa waste
95.	1803	Cocoa paste whether or not de-fatted
96.	1901 20 00	Mixes and doughs for the preparation of bread, pastry and other baker's wares
96A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled
97.	1902	Seviyan (vermicelli)
98.	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana)
98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled
99.	1905	Pizza bread
99A	1905 or 2106	Khakhra, Plain chapatti or roti
99B	1905	Un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion
100.	1905 40 00	Rusks, toasted bread and similar toasted products
100A	2106	Roasted Gram idli/dosa batter, chutney powder
101.	2106 90	Sweetmeats
101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those pre-packaged and labelled