

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA UNSTARRED QUESTION NO. 1725

ANSWERED ON MONDAY, THE 10th March, 2025 / PHALGUNA 19, 1946 (Saka)

GST Collection and GST Revenue

1725. SHRI ADHIKARI DEEPAK DEV:

DR. D. PURANDESWARI:

Will the Minister of FINANCE be pleased to state:

- (a) the details of GST collected during the last three years, State/year-wise;
- (b) the details of growth in Goods and Services Tax (GST) revenue collection since its implementation and the manner in which it has contributed to strengthening the country's fiscal health, year-wise;
- (c) the details of the States with highest growth in GST collection and the measures taken by the Government to support underperforming States;
- (d) the details of the key sectors contributing significantly to GST revenue and the way the Government is ensuring their sustained growth;
- (e) the details of the measures taken by the Government to curb tax evasion ensuring GST regime compliance and the steps taken to resolve technical issues faced by taxpayers on the GST portal to ensure seamless compliance; and
- (f) whether the Government have encountered challenges in achieving higher GST collection, if so, the details of the challenges being faced and the steps taken to address the challenges?

ANSWER

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

- (a): The details of gross Goods and Services Tax (GST) collection on all supplies (Domestic + Imports) during the last three financial years are given as per **Annexure A**.
- (b): The details of growth of GST collection since implementation is as per the table below:

	Gross Revenue (in Rs. Crores)	% Growth (y-o-y)
2017-18*	7,40,650	
2018-19	11,77,368	\$
2019-20	12,22,116	3.80%
2020-21	11,36,805	-7.00%
2021-22	14,83,291	30.50%
2022-23	18,07,680	21.90%
2023-24	20,18,249	11.60%
2024-25 (upto Feb 25)	20,12,720	\$

* 9 months only as GST implemented w.e.f. 1st July, 2017

\$ Y-o-Y growth not comparable

GST, true to its motto of One Nation, One Tax has contributed to strengthening of the country's fiscal health. It has catalysed the formalization of the economy as reflected in the increase in taxpayer base and taxable revenue base. It has delivered several benefits to the businesses such as the removal of cascading taxes, streamlined credit flows, reduced logistical time and cost, and the creation of a unified national market.

(c): The details of the State-wise growth in GST collection in the 11 months upto February for the FY 2023-24 in comparison to FY 2024-25 are given in **Annexure B**.

The Government has taken various measures for reforms in GST, as detailed in reply to part (e) below. In addition, the GST Council has reconstituted a Group of Ministers (GoM) of States to suggest suitable measures/Policy intervention for course correction for revenue augmentation particularly for the States suffering high revenue shortfall.

(d): Estimated sector-wise information on the available data was presented before the GST Council held in December 2024. In order to get more accurate analysis of sectoral revenue and for other GST data, the GST Council has re-constituted a Group of Ministers (GoM) of States which, inter-alia, would review the sector-wise analysis and identify and recommend sectors specific issues that need policy intervention or enforcement measures.

(e): As a measure to track down and take action against masterminds, there are sufficiently deterring legal provisions in the CGST Act which are as under:

- i. Punishment for tax evaded or the amount of ITC wrongly availed or utilised or the amount of refund wrongly taken;
- ii. Suspension / Cancellation of registration of taxpayers involved in fake ITC cases;
- iii. Blocking of ITC in electronic credit ledger;
- iv. Provisional attachment of property / bank accounts, etc. for the recovery of Government dues;

Moreover, regular action is taken to detect fake firms through data analytics and other intelligence by the Central and State authorities. Till now, 2 National Conference of Enforcement Chiefs of State and Central GST Formations have been held in respect of activities being undertaken by the enforcement formations and the importance of maintaining ease of doing business.

Further, the Government, on the recommendations of the GST Council, has taken several reforms in GST including measures to resolve technical issues faced by taxpayers on the GST portal to ensure seamless compliance. These measures have improved the GST compliance and increased the GST collection. These inter-alia include: -

(i) Structural changes like calibration of GST rates for correcting inverted duty structure and pruning of exemptions;

(ii) Measures for improving tax compliance such as mandating e-way bill, ITC matching, mandating e-invoice, 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, integration of e-way bill with fast tag etc.

(iii) System based analytical tools and system generated red flag reports are being shared with Central as well as State Tax authorities to take action against tax evaders.

(iv) Moreover, to deal with technical issues, GSTN has taken the following measures: -

- a) Call Centre and IVR based system have been set up to resolve Taxpayers complaints.
- b) Where a large section of taxpayers are affected, GSTN after examination and investigation of the grievances, share the identified issue with the IT Grievance Redressal Committee along with suggested solution for redressal of the problem.
- c) Based on the decisions and directions of the IT Grievance Redressal committee, GSTN implement the decision to resolve the technical issue.
- d) Return filling period is also extended, wherever required.

(f): Yes, Sir. The Government have encountered various challenges in achieving higher GST collection. Some of the challenges were complexity and compliance burden; technology and infrastructure readiness; ITC verification; multiple registrations across States; etc. However, with time, the Government on the recommendations of GST Council has taken several reforms in GST. These measures have improved the GST compliance and increased the GST collection, as detailed in part (e) above.

State/UT-wise Financial Year-wise Gross GST Collection

Rs in Crores

State Code	State	FY 2022-23	FY 2023-24	FY 2024-25 (Till Feb' 25)
		Total	Total	Total
1	Jammu and Kashmir	5,246	6,704	6,580
2	Himachal Pradesh	8,778	9,956	9,523
3	Punjab	20,949	24,061	24,550
4	Chandigarh	2,365	2,771	2,675
5	Uttarakhand	16,845	19,231	18,928
6	Haryana	86,668	1,02,914	1,08,714
7	Delhi	55,843	66,445	70,863
8	Rajasthan	45,458	50,174	49,286
9	Uttar Pradesh	87,970	1,01,693	1,02,256
10	Bihar	16,548	18,021	17,609
11	Sikkim	3,156	3,707	3,714
12	Arunachal Pradesh	1,023	1,308	1,027
13	Nagaland	566	711	597
14	Manipur	615	670	642
15	Mizoram	419	500	466
16	Tripura	884	1,053	1,034
17	Meghalaya	2,076	2,260	1,924
18	Assam	13,710	15,602	15,707
19	West Bengal	58,060	62,613	61,065
20	Jharkhand	32,019	34,738	33,533
21	Odisha	49,442	54,748	55,119
22	Chhattisgarh	31,968	34,874	33,462
23	Madhya Pradesh	36,232	42,174	40,899
24	Gujarat	1,14,221	1,25,168	1,24,654
25	Daman and Diu	3	3	2
26	Dadra and Nagar Haveli	3,771	4,333	4,023
27	Maharashtra	2,70,346	3,20,117	3,28,321
29	Karnataka	1,22,822	1,45,266	1,46,066
30	Goa	5,520	6,475	6,466
31	Lakshadweep	21	45	18
32	Kerala	27,371	30,677	30,280
33	Tamil Nadu	1,04,377	1,21,329	1,19,320
34	Puducherry	2,373	2,636	2,614
35	Andaman and Nicobar Islands	373	428	431
36	Telangana	51,831	59,942	57,586
37	Andhra Pradesh	40,232	44,298	40,791
38	Ladakh	333	481	497
97	Other Territory	2,609	2,615	2,252
99	Center Jurisdiction	1,941	2,506	2,985
	GST Collection (Domestic)	13,24,985	15,23,248	15,26,476
	Imports	4,82,695	4,95,001	4,86,244
	Total GST Collection	18,07,680	20,18,249	20,12,720

Annexure B

Growth of Gross GST revenue (domestic) collected from the States in 11 months of FY
2024-25

Rs in Crores

State Code	State/UT	2023-24 (till Feb, 2024)	2024-25 (till Feb, 2025)	Growth
27	Maharashtra	292429	328321	12%
29	Karnataka	132252	146066	10%
24	Gujarat	113776	124654	10%
33	Tamil Nadu	110312	119320	8%
6	Haryana	93369	108714	16%
9	Uttar Pradesh	92606	102256	10%
7	Delhi	60625	70863	17%
19	West Bengal	57140	61065	7%
36	Telangana	54543	57586	6%
21	Odisha	49639	55119	11%
8	Rajasthan	45376	49286	9%
23	Madhya Pradesh	38200	40899	7%
37	Andhra Pradesh	40216	40791	1%
20	Jharkhand	31495	33533	6%
22	Chhattisgarh	31731	33462	5%
32	Kerala	28079	30280	8%
3	Punjab	21971	24550	12%
5	Uttarakhand	17501	18928	8%
10	Bihar	16029	17609	10%
18	Assam	14058	15707	12%
2	Himachal Pradesh	9104	9523	5%
1	Jammu and Kashmir	6103	6580	8%
30	Goa	5910	6466	9%
26	Dadra and Nagar Haveli	3881	4023	4%
11	Sikkim	3404	3714	9%
99	Center Jurisdiction	2286	2983	30%
4	Chandigarh	2533	2675	6%
34	Puducherry	2415	2614	8%
97	Other Territory	2419	2252	-7%
17	Meghalaya	2047	1924	-6%
16	Tripura	933	1034	11%
12	Arunachal Pradesh	1140	1027	-10%
14	Manipur	601	642	7%
13	Nagaland	629	597	-5%
38	Ladakh	440	497	13%
15	Mizoram	450	466	4%
35	Andaman and Nicobar Islands	396	431	9%
31	Lakshadweep	43	18	-58%
25	Daman and Diu	2	2	-22%