

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**LOK SABHA UNSTARRED QUESTION NO. 996**  
ANSWERED ON MONDAY, FEBRUARY 10, 2025/MAGHA 21, 1946 (SAKA)

**Decline in GST Revenues from West Bengal**

996. Shri Saumitra Khan:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government is aware that share of West Bengal in national GST collections has decreased from 4.6% in 2019-20 to 4% in 2024-25;
- (b) the factors that have contributed to this decline in West Bengal;
- (c) the measures are being implemented to address the decline in GST collections from West Bengal and to enhance the State's revenue performance;
- (d) whether the Government has conducted any assessments to understand the impact of this revenue decline on West Bengal's fiscal health and public expenditure and if so, the details thereof; and
- (e) the manner in which the Government plans to support West Bengal in improving GST compliance and expanding its tax base to reverse the downward trend in revenue collections?

**ANSWER**

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

(a) & (b): Yes Sir. However, the GST collections in the State of West Bengal from 2019-20 to 2024-25 has been increasing, as detailed below:

Gross GST Collection (in Rs. Crore)	FY 19-20	FY 20-21*	FY 21-22	FY 22-23	FY 23-24	FY 24-25 (up to Jan 2025**)
Revenue	43,386	39,694	47,899	58,060	62,613	55,268
Growth %	9.1%	-8.5%	20.7%	21.2%	7.8%	6.7%

\* growth impacted due to Covid-19

\*\* comparative with corresponding period

GST revenues are dependent on various factors including the general conditions of the economy and the pattern of consumption in the State. However, no specific study for West Bengal has been undertaken in this regard.

(c): The Government, on the recommendations of the GST Council, undertakes several measures for reforms in GST from time to time, as detailed in reply to part (e) below.

(d): This does not arise in light of the afore-mentioned data.

(e): 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.

Further, 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. As a measure to track down and take action against masterminds, there are sufficient 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 refunds 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.

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