

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA

UNSTARRED QUESTION NO. 3726

TO BE ANSWERED ON MONDAY, MARCH 16, 2026/PHALGUNA 25, 1947 (SAKA)

REVENUE CONCERNS OF STATES

3726. Shri K Radhakrishnan:

Will the Minister of FINANCE be pleased to state:

(a) whether all pending GST compensation dues under the Goods and Services Tax (Compensation to States) Act, 2017 have been fully released to the States;

(b) if so, the details of the compensation amount released to each States including Kerala during the last five years, State and year-wise;

(c) whether any amount of Goods and Services Tax (GST) compensation remains pending to be released to the States or has been adjusted against the back-to-back loans provided to the States to meet the GST compensation shortfall during the last five years, if so, the details thereof, particularly in the State of Kerala, year-wise; and

(d) the steps taken by the Government to address the revenue concerns of the States after the expiry of the GST compensation period in June, 2022?

ANSWER

THE MINISTER OF STATE FOR FINANCE
(SHRI PANKAJ CHAUDHARY)

(a), (b) & (c): Government of India has already released the entire amount of provisionally admissible GST compensation to the States/UTs for loss of revenue arising on account of implementation of Goods and Services Tax for five years i.e., from 1st July,2017 to 30th June, 2022. Final Compensation arising out of reconciliation of provisional figures with audited figures has also been released to all States/UTs for FY 2017-18 to FY 2022-23 except Arunachal Pradesh due to non-receipt of AG certificate for FY 2022-23 (April-June,2023) from the State. The details of GST compensation released for FY 2017-18 to FY 2022-23 (April-June, 2023) are as per **Annexure**.

(d) As per section 18 of the Constitution (One Hundred and First Amendment) Act, 2016, Parliament shall, by law, on the recommendation of the Goods and Services Tax Council, provide for compensation to the States for loss of revenue arising on account of implementation of the Goods and Services Tax (GST) for a period of five years only. Accordingly, GST (Compensation to States) Act, 2017 was enacted by Parliament and consequently GST compensation was provided to States/UTs for five years (i.e.) from July, 2017 to June 2022 as per Constitutional provisions.

'Annexure' in respect of point (b) of Lok Sabha Un-starred Q. No. 3276 for answer on 16.03.2026 regarding "Details of GST Compensation released for the year"

(Rs. in crore)

S. No	Name of State/UT	GST compensation released for FY 2017-18	GST compensation released for FY 2018-19	GST compensation released for FY 2019-20	GST compensation released for FY 2020-21	GST compensation released for FY 2021-22	GST compensation released for FY 2022-23	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Andhra Pradesh	382	0	2865	5086	3047	2222	13602
2	Arunachal Pradesh	0	0	0	0	0	0	0
3	Assam	980	454	1306	1612	22	568	4943
4	Bihar	2922	2805	5441	4206	254	501	16128
5	Chhattisgarh	1589	2608	4538	3021	775	1876	14407
6	Delhi	326	5868	9148	10793	8368	3557	38060
7	Goa	281	694	1304	1335	1231	464	5309
8	Gujarat	4277	8788	15558	17771	7150	5251	58795
9	Haryana	1461	3835	6811	6737	2976	3153	24973
10	Himachal Pradesh	1088	2084	2619	1486	648	892	8817
11	J & K	1053	1599	3115	1970	84	489	8310
12	Jharkhand	1368	1106	2278	2640	1017	1167	9576
13	Karnataka	7670	12465	18463	19301	9879	7966	75744
14	Kerala	2102	3757	8173	7352	4283	3192	28859
15	Madhya Pradesh	2668	3402	6735	6798	2982	2897	25482
16	Maharashtra	3077	8454	18874	35627	22100	7206	95337
17	Manipur	0	0	0	0	0	0	0
18	Meghalaya	113	114	147	272	20	6	672
19	Mizoram	0	0	0	11	0	0	11
20	Nagaland	0	0	0	14	0	0	14
21	Odisha	2344	4237	5328	4238	829	1638	18613
22	Puducherry	387	693	1057	927	27	377	3468
23	Punjab	5225	9764	12738	8777	4755	4793	46051
24	Rajasthan	2989	2570	7085	7625	1820	2162	24250
25	Sikkim	6	0	0	3	0	0	9
26	Tamil Nadu	1018	5366	11423	16963	11698	4863	51333
27	Telangana	0	0	2996	6062	1561	1608	12228
28	Tripura	140	176	284	220	6	0	826
29	Uttar Pradesh	2431	0	9168	15330	9816	3852	40597
30	Uttarakhand	2071	2485	3400	2126	1192	1161	12436
31	West Bengal	1608	2041	6609	7830	6471	2939	27497
	Total	49576	85367	167462	196132	103013	64801	666350