

Payment of GST revenue to States

174. SHRI PRABHAKAR REDDY VEMIREDDY: Will the Minister of FINANCE be pleased to state:

- (a) the details of revenue earnings under GST since its implementation, month-wise;
- (b) the details of revenue earning one year prior to introduction of GST, month-wise;
- (c) GST to be paid and already paid to various States since implementation of GST, month-wise and State-wise;
- (d) whether it is a fact that GST compensation has gone up during the last few years;
- (e) whether it means that States are losing revenue due to GST; and
- (f) if so, how Government is planning to go ahead in this regard to shore up GST revenue?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SHIV PRATAP SHUKLA): (a) The month-wise gross collection of Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST), Integrated Goods and Services Tax (IGST) and Cess for FY 2017-18 and FY 2018-19 are as under:

Month	GST collection (₹ in crore)	
	2017-18	2018-19
1	2	3
April	—	1,03,459
May	—	94,016
June	—	95,610
July	—	96,483
August	95,633	93,960
September	94,064	94,442
October	93,333	1,00,710
November	83,780	97,637
December	84,314	94,726
January	89,825	1,02,503

1	2	3
February	85,962	—
March	92,167	—
Average	89,885	97,355

(b) Since, GST is a new taxation system, in the absence of any past precedent, it shall be difficult to compare the GST revenue collection with the previous year due to a number of factors like overlap of taxpayers pre and post introduction of GST, variation in exemption limits between Centre and States and among States and mechanism of apportionment of fund under IGST. It is to be noted that the average gross GST collection in the FY 2018-19 (till January'19) has been ₹ 97,355 crore which is higher than the last year's average gross GST collection of ₹ 89,885 crore.

(c) The details of total GST accrued to States/UTs including SGST and IGST Settlement (Regular and Provisional) month-wise and State-wise are given in the Statement (*See* below).

(d) and (e) As per GST (Compensation to States) Act, 2017 details of compensation released to the States on account of losses incurred due to implementation of GST on bi-monthly basis are as under:

Period for which compensation has been released	Amount (₹ in crore)
July-August, 2017	10805
Sept.-Oct., 2017	13694
Nov.-Dec., 2017	3898
Jan.-Feb., 2018	13085
March, 2018	6696
April-May, 2018	3899
June-July, 2018	14930
Aug.-Sept., 2018	11922
Arrears for April-Sept., 2018	1758
Oct.-Nov., 2018	15693
TOTAL	96380

(f) Concerted efforts have been made to improve tax compliance. Extensive automation of business processes, application of e-way bill mechanism, targeted action on compliance verification and enforcement based on risk assessment are the steps taken for increasing the revenue collection.

Statement*Month-wise total SGST received by States*

State Code	Name of State/UT	(₹ in crore)																				
		Jul' 2017	Aug' 2017	Sep' 2017	Oct' 2017	Nov' 2017	Dec' 2017	Jan' 2018	Feb' 2018	Mar' 2018	Total 2018	Apr' 2018	May' 2018	Jun' 2018	Jul' 2018	Aug' 2018	Sep' 2018	Oct' 2018	Nov' 2018	Dec' 2018	Jan' 2019	Total 2019
1. Jammu and Kashmir	0	187	279	309	330	330	369	514	293	2,611	389	316	635	353	427	351	538	392	476	387	4,264	
2. Himachal Pradesh	0	197	204	209	226	201	231	355	210	1,833	236	203	476	239	280	222	356	266	337	250	2,865	
3. Punjab	1	855	941	956	932	857	951	1,518	890	7,901	1,016	780	1,819	957	1,101	940	1,474	915	1,296	1,015	11,313	
4. Chandigarh	0	94	100	107	103	98	105	97	95	800	114	89	194	110	134	105	156	114	149	121	1,285	
5. Uttarakhand	0	244	286	269	335	302	349	515	312	2,611	346	298	637	326	371	310	533	406	505	344	4,078	
6. Haryana	0	985	1,262	1,377	1,216	1,349	1,318	2,012	1,327	10,845	1,476	1,328	2,353	1,405	1,546	1,250	1,907	1,383	1,725	1,463	15,836	
7. Delhi	1	1,499	1,662	1,821	1,702	1,556	1,716	2,175	1,493	13,625	2,075	1,165	2,259	1,404	1,497	1,259	2,019	1,437	1,584	1,367	16,065	
8. Rajasthan	1	1,210	1,348	1,450	1,449	1,505	1,538	2,188	1,503	12,190	1,628	1,448	2,750	1,708	1,813	1,513	2,478	1,844	2,104	1,836	19,122	
9. Uttar Pradesh	1	3,123	2,634	2,991	3,048	2,956	3,141	4,399	3,162	25,455	3,806	3,131	5,566	3,503	3,558	3,013	4,544	3,498	4,369	3,696	38,682	
10. Bihar	0	654	607	799	814	830	818	1,372	852	6,746	1,023	953	1,874	1,130	1,251	1,040	1,642	1,104	1,384	1,193	12,594	
11. Sikkim	0	30	14	19	24	21	22	30	32	193	28	26	45	43	35	23	41	34	31	29	335	
12. Arunachal Pradesh	0	16	15	20	23	28	43	41	39	224	47	41	63	39	46	42	55	41	43	48	465	
13. Nagaland	0	14	16	18	22	24	32	39	24	188	32	31	48	32	44	31	44	33	43	30	368	
14. Manipur	0	20	25	32	31	37	37	64	56	302	55	41	69	64	47	48	61	49	66	54	556	
15. Mizoram	0	11	14	15	19	24	21	39	27	170	33	31	42	34	40	30	38	35	36	42	359	

16. Tripura	0	35	43	67	54	61	100	61	480	70	70	112	74	76	65	98	69	92	75	801	
17. Meghalaya	0	33	36	42	42	41	56	79	48	376	62	48	96	61	71	54	88	59	78	56	672
18. Assam	0	392	417	474	483	483	532	777	519	4,077	576	654	983	606	662	552	823	632	746	624	6,857
19. West Bengal	1	1,449	1,750	1,777	1,738	1,692	1,818	2,710	2,240	15,174	2,917	1,899	3,264	2,092	2,211	1,881	2,777	1,901	2,384	2,117	22,543
20. Jharkhand	0	461	365	473	490	495	490	791	559	4,124	591	500	947	614	626	551	861	637	769	634	6,729
21. Odisha	0	654	702	861	727	724	841	1,282	836	6,628	1,010	717	1,518	937	999	814	1,294	851	1,028	884	10,052
22. Chhattisgarh	1	407	462	452	492	489	562	880	641	4,386	575	501	991	627	670	512	915	604	754	520	6,669
23. Madhya Pradesh	0	940	949	1,234	1,215	1,267	1,201	1,856	1,155	9,818	1,492	1,131	2,305	1,463	1,530	1,272	1,949	1,501	1,799	1,508	15,949
24. Gujarat	0	2,142	2,437	2,606	2,350	2,532	2,823	3,984	2,703	21,578	2,686	2,651	4,495	2,736	2,837	2,695	3,604	2,711	3,176	2,653	30,246
25. Daman and Diu	0	14	15	12	17	13	21	15	11	116	15	7	56	10	30	15	38	12	28	11	221
26. Dadra and Nagar Haveli	0	29	29	25	34	28	34	30	27	235	29	21	81	24	41	17	70	25	42	21	371
27. Maharashtra	1	5,857	5,825	6,379	6,025	6,099	6,427	8,422	5,840	50,876	6,999	5,727	10,073	6,200	5,821	5,805	8,651	6,385	7,576	6,554	70,792
28. Karnataka	0	2,689	2,885	2,926	2,900	2,708	2,986	4,381	2,830	24,305	3,400	2,679	5,200	3,106	3,459	2,922	4,403	3,135	3,803	3,305	35,410
29. Goa	0	142	157	158	171	179	191	277	188	1,464	172	162	316	164	189	161	270	174	226	219	2,054
30. Lakshadweep	0	1	1	1	1	1	1	1	7	2	1	4	2	1	1	2	1	2	1	1	17
31. Kerala	0	1,251	1,566	1,560	1,413	1,404	1,525	2,166	1,407	12,292	1,504	1,445	2,616	1,506	1,528	1,181	2,487	1,691	1,918	1,684	17,560
32. Tamil Nadu	0	2,935	3,076	3,085	2,877	3,046	3,019	3,938	2,930	24,907	3,182	2,853	4,722	3,972	3,593	3,014	4,160	3,117	3,650	3,226	34,589
33. Puducherry	0	57	57	48	67	58	62	110	61	519	64	53	135	60	81	65	90	69	86	64	767
34. Andaman and Nicobar Islands	0	6	19	18	20	20	21	21	33	157	43	21	35	20	24	23	26	30	27	35	284
35. Telangana	0	1,259	1,473	1,632	1,549	1,509	1,657	2,290	1,703	13,073	1807	1,633	2,624	1,738	1,893	1,722	2,354	1,932	2,098	1,787	19,588
36. Andhra Pradesh	3	1,047	1,163	1,392	1,227	1,210	1,478	1,966	1,341	10,826	1,638	1,346	2,258	1,560	1,570	1,500	2,065	1,649	1,790	1,613	16,989