

(b) The Union Cabinet has approved expenditure of R. 4,241.97 crore for Integrated E-filing & Centralized Processing Center (CPC) 2.0 Project of the Income Tax Department.

CPC 2.0 project has a design and development phase of 18 month from date of award of contract and 5 years of operations extendable by 2 years.

(c) and (d) CPC 2.0 project has been designed to make the mechanism of processing of return and issue of refunds much faster than the current rate by creating adequate computing capacity to handle consistently increasing number of returns.

Apart from that, the project also seeks to achieve the following:—

- a. Faster and accurate outcomes for taxpayer.
- b. First time right approach.
- c. Enhancing user experience at all stages.
- d. Improving taxpayer awareness and education through continuous engagement.
- e. Promoting voluntary tax compliance.
- f. Managing outstanding demand.

#### **Reducing GST on items under 28 per cent bracket**

1642. SHRI PRABHAKAR REDDY VEMIREDDY: Will the Minister of FINANCE be pleased to state:

- (a) the details of each of the items under 28 per cent bracket of GST;
- (b) whether it is a fact that some States are demanding to reduce GST on some of these items, if so, whether the Ministry has taken the same before the GST Council;
- (c) if so, the details thereof and the final outcome of the same; and
- (d) the details of revenue being generated through GST since its implementation, month-wise and State-wise and amounts so far transferred to various States, State-wise and year-wise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANURAG SINGH THAKUR): (a) The list of goods and services currently attracting GST @ 28% is given in the Statement-I (*See* below).

(b) and (c) GST sales on goods and services are prescribed on the basis of recommendations of the GST Council as made from time to time. The Council has reviewed GST rate structure, keeping in view the representations received from various stakeholders including state governments, and recommended changes in case of certain goods. The same has been notified. The 28% rate list for goods has been pruned significantly from 228 group of items to 34 group of items. In case of services also, there remain only 3 group of services attracting GST rate of 28%.

(d) The details are given in the Statement-II.

**Statement-I**

*Details of goods and services currently attracting GST@28%*

Following goods and services currently attracts GST @ 28%

**Services:**

1. Services by way of admission to entertainment events or access to amusement facilities including casinos, race club, sporting event such as Indian Premier League and the like.
2. Services provided by a race club by way of totalizator or a license to bookmaker in such club.
3. Gambling.

**Goods:**

Sl. No.	Chapter/Heading/Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	1703	Molasses
2.	2106 90 20	Pan masala
3.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured

(1)	(2)	(3)
4.	202 99 90	Caffeinated Beverages
5.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
6.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
7.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences [including biris]
8.	2523	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
9.	4011	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; rear tractor tyres; and of a kind used on aircraft
10.	8407	Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines
11.	8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
12.	8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408

(1)	(2)	(3)
13.	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]
14.	8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated
15.	8422	Dish washing machines, household [8422 11 00] and other [8422 19 00]
16.	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium ion battery and other Lithium-ion accumulators including Lithium-ion power banks
17.	8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines

(1)	(2)	(3)
18.	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus other than computer monitors not exceeding 32 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 32 inches
19.	8701	Road tractors for semi-trailers of engine capacity more than 1800 cc
20.	8702	Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]
21.	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than cars for physically handicapped persons]
22.	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]
23.	8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705

(1)	(2)	(3)
24.	8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705
25.	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]
26.	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars
27.	8714	Parts and accessories of vehicles of headings 8711
28.	8802	Aircrafts for personal use
29.	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes
30.	9302	Revolvers and pistols, other than those of heading 9303 or 9304
31.	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof
32.	9804	All dutiable articles intended for personal use
33.	Any chapter	Lottery authorized by State Governments
<i>Explanation 1.-</i> For the purposes of this entry, value of supply of		

(1)	(2)	(3)
		lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.
		Explanation 2.- (1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also.
		(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010
34.	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club

**Statement-II****(A) Details of Revenue generated through GST since its implementation**

(Figures in ₹ crore)

Sl.N.	States	Jul'17	Aug'17	Sep'17	Oct'17	Nov'17	Dec'17	Jan'18	Feb'18	Mar'18	2017-18	Apr'18	May'18	Jun'18	Jul'18	Aug'18	Sep'18	Oct'18	Nov'18
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1.	Jammu and Kashmir	0	265	320	288	299	315	306	269	258	2,320	372	267	266	318	305	337	324	286
2.	Himachal Pradesh	0	823	746	700	649	618	600	562	611	5,309	647	646	641	618	562	649	651	667
3.	Punjab	3	1,522	1,289	1,277	1,205	1,078	1,089	1,064	1,123	9,649	1,259	1,140	1,200	1,171	1,097	1,117	1,129	1,220
4.	Chandigarh	0	175	148	145	145	132	148	141	136	1,170	182	132	136	148	140	143	141	146
5.	Uttarakhand	0	1,693	1,471	1,686	1,238	1,186	1,262	1,166	1,264	10,967	1,515	1,247	1,266	1,408	1,020	1,247	1,411	1,148
6.	Haryana	1	4,671	5,440	5,063	4,669	4,080	4,263	4,356	4,272	36,815	5,130	4,574	4,634	4,295	4,374	4,192	4,461	4,678
7.	Delhi	3	3,255	3,405	3,527	3,232	3,050	3,603	3,121	3,249	26,445	4,198	2,915	3,103	3,095	3,015	3,140	3,287	3,277
8.	Rajasthan	5	2,540	2,284	2,256	2,183	2,148	2,394	2,307	2,346	18,463	2,609	2,494	2,424	2,454	2,240	2,243	2,554	2,664
9.	Uttar Pradesh	3	4,727	4,840	4,677	4,168	4,390	4,681	4,607	4,799	36,891	6,028	4,622	5,033	4,983	4,764	4,812	4,835	5,158



1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
10.	Bihar	1	786	674	645	592	667	642	767	758	5,531	914	739	761	851	846	831	812	915
11.	Sikkim	0	160	156	140	146	164	152	123	145	1,186	151	167	171	181	163	165	141	148
12.	Arunachal Pradesh	0	13	9	13	11	12	16	13	32	120	33	30	27	29	23	26	28	22
13.	Nagaland	0	14	13	15	12	10	15	12	12	104	17	13	13	12	15	22	19	15
14.	Manipur	0	14	14	20	11	14	12	13	25	122	34	17	22	24	17	32	24	21
15.	Mizoram	0	6	8	10	8	7	8	8	11	67	17	14	10	10	11	13	10	16
16.	Tripura	0	37	34	57	35	30	32	34	45	305	46	46	35	46	38	49	44	41
17.	Meghalaya	0	77	63	65	61	70	90	115	105	648	152	127	116	114	102	93	96	101
18.	Assam	0	703	673	625	654	590	578	528	619	4,969	679	924	663	661	646	697	757	739
19.	West Bengal	3	3,009	2,943	2,785	2,458	2,548	2,658	3,174	3,756	23,333	3,691	3,108	3,112	3,289	3,125	3,130	3,235	3,035
20.	Jharkhand	0	1,582	1,640	1,747	1,808	1,710	1,874	1,757	2,044	14,162	2,389	1,958	1,979	1,848	1,669	1,736	2,091	2,016
21.	Odisha	0	1,910	1,716	1,801	1,784	1,705	1,959	1,982	1,991	14,849	2,170	1,894	2,152	2,059	2,242	2,187	2,190	2,374
22.	Chhattisgarh	1	1,630	1,599	1,555	1,504	1,582	1,774	1,534	1,829	13,008	1,890	1,870	1,902	1,910	1,821	1,671	1,737	2,005
23.	Madhya Pradesh	1	2,112	1,906	1,927	1,874	1,874	1,890	1,960	2,000	15,544	2,344	1,864	2,005	2,069	1,963	1,899	1,993	2,124
24.	Gujarat	3	6,015	5,721	5,883	5,387	5,372	5,779	5,823	5,922	45,905	6,329	6,262	6,363	6,080	5,252	6,100	6,159	6,064
25.	Daman and Diu	0	125	111	128	132	89	102	97	137	922	92	87	91	90	96	89	98	89

26. Dadra and Nagar Haveli	0	158	181	164	153	144	149	137	131	1,218	165	132	125	145	117	135	144	140
27. Maharashtra	8	13,591	13,048	14,320	12,273	12,810	13,357	12,449	13,331	1,05,186	16,726	13,047	14,021	13,751	12,832	13,082	14,534	13,934
29. Karnataka	2	6,976	6,140	6,249	5,196	5,568	5,991	6,018	5,997	48,138	7,347	5,752	6,244	6,776	6,271	6,312	6,588	6,499
30. Goa	0	405	352	346	345	315	306	357	346	2,772	352	318	335	319	307	309	313	325
31. Lakshadweep	0	0	1	1	2	1	1	1	1	7	3	0	6	1	0	1	0	1
32. Kerala	0	1,534	1,543	1,457	1,250	1,249	1,368	1,207	1,249	10,857	1,396	1,300	1,306	1,277	1,129	1,042	1,501	1,339
33. Tamil Nadu	6	6,626	6,185	6,093	5,236	5,014	5,316	5,363	5,480	45,318	6,666	5,489	5,187	5,616	5,436	5,733	6,091	5,813
34. Puducherry	0	208	184	144	174	161	163	139	144	1,317	170	156	146	161	149	161	141	170
35. Andaman and Nicobar Island	0	8	26	19	23	15	15	20	37	162	50	16	28	14	14	23	13	31
36. Telangana	3	2,759	2,717	2,759	2,443	2,490	2,737	2,641	2,800	21,348	3,378	2,619	2,701	2,803	2,660	2,722	2,893	3,067
37. Andhra Pradesh	10	1,889	1,802	1,829	1,668	1,585	1,921	1,758	1,865	14,327	2,251	1,962	1,936	2,026	1,891	2,023	2,212	2,145
97. Other Territory	0	0	11	63	41	46	224	82	88	556	79	726	138	159	201	155	151	197
99. Center Jurisdiction	0	0	0	0	0	0	19	5	56	80	40	41	45	28	47	50	40	32
GRAND TOTAL	53	72,017	69,413	70,477	63,071	62,840	67,491	65,713	69,016	540092	81,511	68,715	70,343	70,837	66,599	68,365	72,847	72,663

Written Answers to

[3 December, 2019]

Unstarred Questions

(Figures in ₹ crore)

Sl.N.	States	Dec' 18	Jan'19	Feb'19	Mar'19	2018-19	Apr'19	May'19	Jun'19	Jul'19	Aug'19	Sep'19	Oct'19	2019-20
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	Jammu and Kashmir	293	331	306	388	3,792	382	311	322	363	302	282	313	2,274
2.	Himachal Pradesh	595	647	610	660	7,593	700	629	697	677	676	609	669	4,657
3.	Punjab	1,162	1,216	1,100	1,166	13,979	1,374	1,345	1,248	1,271	1,255	1,133	1,189	8,816
4.	Chandigarh	143	159	147	162	1,779	200	146	158	156	160	157	157	1,133
5.	Uttarakhand	1,055	1,146	1,237	1,451	15,150	1,617	1,244	1,232	1,289	941	1,017	1,153	8,492
6.	Haryana	4,646	4,815	4,873	4,561	55,233	5,368	4,611	4,889	4,617	4,474	4,110	4,578	32,646
7.	Delhi	3,146	3,525	3,422	3,722	39,845	4,335	3,646	3,595	3,406	3,517	3,386	3,484	25,369
8.	Rajasthan	2,456	2,776	2,676	3,132	30,722	2,895	2,738	2,683	2,699	2,550	2,253	2,425	18,243
9.	Uttar Pradesh	4,957	5,485	5,112	5,548	61,337	6,305	5,082	5,366	5,422	4,975	5,073	5,103	37,327
10.	Bihar	909	1,039	961	1,177	10,755	1,165	980	1,003	1,160	981	986	940	7,216
11.	Sikkim	150	176	145	160	1,917	166	193	193	201	163	209	186	1,311
12.	Arunachal Pradesh	26	38	32	85	398	56	36	48	49	45	44	41	319
13.	Nagaland	17	17	20	46	227	29	24	20	23	27	21	25	167

14.	Manipur	27	24	21	46	309	37	29	25	34	37	42	43	247
15.	Mizoram	13	26	22	50	213	35	22	24	19	28	29	18	175
16.	Tripura	48	52	46	64	556	61	50	58	49	58	52	54	382
17.	Meghalaya	108	104	129	127	1,368	168	130	124	104	117	106	113	863
18.	Assam	743	787	736	956	8,989	932	768	798	795	768	848	888	5,796
19.	West Bengal	3,230	3,495	3,490	3,841	39,780	4,207	3,567	3,514	3,586	3,503	3,255	3,263	24,895
20.	Jharkhand	1,995	1,965	2,121	2,149	23,916	2,764	1,884	1,811	1,855	1,770	1,509	1,437	13,031
21.	Odisha	2,347	2,338	2,374	2,626	26,952	2,955	2,135	2,923	2,494	2,497	2,015	1,994	17,014
22.	Chhattisgarh	1,852	2,064	2,068	2,143	22,932	2,298	1,988	2,093	2,002	1,873	1,490	1,570	13,313
23.	Madhya Pradesh	2,094	2,414	2,291	2,624	25,683	2,624	2,247	2,212	2,282	2,255	2,087	2,053	15,760
24.	Gujarat	5,619	6,185	6,507	6,521	73,440	6,871	6,592	6,424	6,411	6,185	5,741	5,888	44,111
25.	Daman and Diu	77	101	92	103	1,105	103	84	87	105	103	89	83	654
26.	Dadra and Nagar Haveli	129	173	139	174	1,718	174	144	165	135	159	125	130	1,031
27.	Maharashtra	13,524	15,151	14,097	15,596	1,70,289	18,096	14,110	15,143	15,102	13,407	13,579	15,109	1,04,546
29.	Karnataka	6,209	7,329	6,453	6,983	78,763	7,997	6,396	6,659	7,089	6,201	6,350	6,675	47,366
30.	Goa	342	394	401	389	4,103	415	348	338	361	325	311	311	2,410

Written Answers to

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
31.	Lakshadweep	4	1	3	1	20	3	0	1	2	1	2	2	11
32.	Kerala	1,416	1,584	1,416	1,635	16,343	1,766	1,431	1,568	1,512	1,582	1,393	1,549	10,801
33.	Tamil Nadu	5,415	6,201	5,974	6,941	70,562	6,767	5,806	5,881	6,084	5,973	5,616	6,109	42,236
34.	Puducherry	152	159	175	184	1,924	173	144	135	145	161	149	146	1,052
35.	Andaman and Nicobar Island	22	35	25	28	297	38	39	21	22	30	19	32	201
36.	Telangana	q3,014	3,195	3,460	3,897	36,408	3,509	3,041	3,166	3,163	3,059	2,854	3,230	22,022
37.	Andhra Pradesh	2,049	2,159	2,088	2,589	25,331	2,558	2,136	2,232	2,138	2,115	1,985	1,975	15,139
97.	Other Territory	178	194	141	167	2,484	179	133	166	158	170	132	127	1,065
99.	Center Jurisdiction	91	45	47	74	580	52	51	61	59	100	35	97	454
	Grand Total	70,253	77,545	74,952	82,165	876794	89372	74258	77084	77040	72543	69091	73159	532547

*(B) Details of Amount transferred to various States*

State/UT (Figures in ₹ crore) code		2017-18	2018-19	2019-20 (Apr-Oct)
1	2	3	4	5
1.	Jammu and Kashmir	1,611	3,452	1,508
2.	Himachal Pradesh	852	1,844	960
3.	Punjab	4,297	8,170	3,840
4.	Chandigarh	454	1,046	462
5.	Uttarakhand	322	1,030	605
6.	Haryana	2,309	6,353	2,918
7.	Delhi	5,660	8,608	3,646
8.	Rajasthan	5,877	12,181	5,479
9.	Uttar Pradesh	13,956	26,655	13,800
10.	Bihar	4,384	10,419	5,263
11.	Sikkim	88	225	149
12.	Arunachal Pradesh	164	400	233
13.	Nagaland	144	373	229
14.	Manipur	226	514	295
15.	Mizoram	132	347	195
16.	Tripura	316	682	358
17.	Meghalaya	235	522	297
18.	Assam	2,240	4,841	2,443
19.	West Bengal	6,203	12,482	5,829
20.	Jharkhand	1,375	3,122	1,488
21.	Odisha	2,859	5,376	2,412
22.	Chhattisgarh	1,603	3,122	1,343

1	2	3	4	5
23.	Madhya Pradesh	5,054	11,424	5,648
24.	Gujarat	6,305	11,496	5,081
25.	Daman and Diu	16	120	31
26.	Dadra and Nagar Haveli	78	151	75
27.	Maharashtra	14,480	28,899	11,854
29.	Karnataka	9,610	19,475	9,165
30.	Goa	545	1,109	445
31.	Lakshadweep	3	11	10
32.	Kerala	6,801	12,849	5,913
33.	Tamil Nadu	8,707	17,268	8,244
34.	Puducherry	273	552	214
35.	Andaman and Nicobar Islands	71	195	100
36.	Telangana	6,534	12,788	6,012
37.	Andhra Pradesh	5,750	11,849	5,835
GRAND TOTAL		115642	239948	112380

**GST on cycle**

†1643. CH. SUKHRAM SINGH YADAV:

SHRIMATI CHHAYA VERMA:

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that there is a levy of 12 per cent GST on cycle which is a pollution-free means of transport for a common man whereas GST rate in 5 per cent on battery-powered vehicles;

(b) whether Government proposes to do away with the current GST rate being charged for cycles, a means of transport for the common man so that it can promote the use of cycles; and

†Original notice of the question was received in Hindi.