

GST collection allotted to Tamil Nadu

1347. SHRI T.K. RANGARAJAN: Will the Minister of FINANCE be pleased to state:

- (a) the Total GST collection during the financial year 2017-18;
- (b) out of this how much was allotted to Tamil Nadu;
- (c) whether it was allotted as per Finance Commission formula or place of supply concept as envisaged in the GST Act; and
- (d) whether there was any loss to Tamil Nadu compared to place of supply allocation if it was on the basis of Finance Commission formula?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANURAG SINGH THAKUR): (a) and (b) The Total GST collection during the financial year 2017-18 was ₹ 7,40,795 crores. Out of which, Tamil Nadu had received ₹ 24,907 crores which includes both SGST and IGST settlement / adhoc apportionment.

(c) and (d) IGST levied and collected by the Centre shall be apportioned/settled between the Union and the States/UTs on the basis of place of consumption and cross utilization. It is further submitted that after regular settlement/apportionment and refund, some amount of IGST has been getting accumulated month after month in the Consolidated Fund of India (CFI). Pending finalization of accounting procedure for accounting, balance IGST which was lying in the CFI as on 31st March, 2018, was devolved to Centre and States as per Finance Commission formula as envisaged in the Article 270 of the Constitution of India after taking formal opinion from Department of Legal Affairs, Ministry of Law & Justice.

A few States including Tamil Nadu have represented to Centre requesting for apportionment /settlement of balance IGST as on 31.03.2018 which was devolved under Article 270. Accordingly, as per the decision taken in the 37th GST Council meeting held on 20th September, 2019 in Goa, a Group of Ministers (GoM) has been constituted to examine the subject matter.

Input tax credit loopholes

1348. SHRI T.K. RANGARAJAN: Will the Minister of FINANCE be pleased to state:

- (a) the Total amount of Input Tax Credit (ITC) paid for the financial year 2017-18;
- (b) whether the Ministry noticed huge ITC claims from any particular State; and
- (c) whether it was because of any loopholes in the system and if so, the steps taken to plug such loopholes?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ANURAG SINGH THAKUR): (a) The TOTAL amount of refund of Input Tax Credit (ITC) under GST paid in the financial year 2017-18 is as follows:

Sl. No.	Tax Head	Amount of refund (in ₹ crores)
1.	CGST	1898.55
2.	IGST	3594.37
3.	Compensation Cess	109.33
	TOTAL	5602.25

- (b) 2017-18 was the first year for implementation of GST in the country. In absence of any benchmark, it is not possible to draw such conclusion.
- (c) Does not arise in view of reply to part (b) above.

Funds released to Andhra Pradesh under CSS between 2015-2020

1349. DR. K.V.P. RAMACHANDRA RAO: Will the Minister of FINANCE be pleased to state:

- (a) the details of funds released to the State of Andhra Pradesh (AP) under various Centrally Sponsored Schemes (CSS) during 2015-16 to 2019-20, year-wise along with sharing pattern between Central and State Governments;
- (b) the details of eligibility of AP State, year-wise, under Special Assistance Package announced by Government, if funding of CSS would have been shared in the ratio of 90:10 between Central and the State during 2015-16 to 2019-20; and
- (c) whether there is any request from AP to release these funds to State instead of taking them repayment of loans Externally Aided Projects, if so, the details thereof?