

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA
UNSTARRED QUESTION NO - 857
ANSWERED ON – 09/02/2021

GST collection during lockdown

857 Shri Anil Desai:

Will the Minister of FINANCE be pleased to state:

- (a) whether it is a fact that there is a rapid shortfall in the tax revenue of various States and Union Governments' due to COVID-19 and lockdown;
- (b) if so, the progress of Goods and Services Tax (GST) collection during the lockdown period; and
- (c) whether GST collection system needs further simplification, if so, the suggestions received from various stake holders?

ANSWER

THE MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI ANURAG SINGH THAKUR)

(a) & (b): The average gross GST collection in the FY 2020-21 has shown declining trend as compared to the previous Financial Year. This may be attributed to the COVID Pandemic induced lockdown and relief measures extended to the taxpayers by the Government by way of waiving the interest, late fee and extending the return filing dates. However, the gross Goods and Services Tax collection has shown increasing trend from September, 2020 onwards including all time high collection in January, 2021. The details of gross Goods and Services Tax collection for FY 2019-20 and 2020-21 (till Jan, 2021) are as under: -

Month	GST Collection (in Rs. Crore)	
	2019-20	2020-21 (till Jan, 2021)
April	1,13,865	32,172
May	1,00,289	62,151
June	99,939	90,917
July	1,02,083	87,422
August	98,202	86,499
September	91,916	95,480
October	95,379	1,05,155
November	1,03,491	1,04,963
December	1,03,184	1,15,174
January	1,10,818	1,19,875
February	1,05,361	--
March	97,590	--
Average	1,01,843	89,976

(c): Government is taking all possible steps to increase GST collection which includes GST rate rationalization to improve tax compliance, e-invoice system, mandatory e-filing and e-payment of taxes, penalty for delayed payment, extensive use of third-party sources such as State VAT Department, Income Tax etc. for compliance verification, regular enforcement & compliance verification of tax returns, taxpayer education and media campaign etc.

Various suggestions regarding filing of returns have been received from stakeholders for its simplification such as quarterly filing of return. Based on the suggestions received, a scheme for QRMP (Quarterly Return Monthly Payment) has been launched w.e.f. 01.01.2021 under which registered persons having aggregate turnover up to Five Crore rupees are allowed to furnish return on quarterly basis along with monthly payment of tax.
