GOVERNMENT OF INDIA
MINISTRY OF FINANCE

DEPARTMENT OF ECONOMIC AFFAIRS

RAJYA SABHA

UNSTARRED QUESTION NO. 1809
TO BE ANSWERED ON TUESDAY 14th DECEMER, 2021
[23 AGRAHAYANA, 1943 (SAKA)]

"Pending dues of State share of Taxes and Collections made by Centre and of GST"

No. 1809. Shri Jawhar Sircar:

Will the Minister of Finance be pleased to state:

(a) the dues of all taxes collected by the Union Government that are allocable to States, State-wise;
(b) the dues of GST collections till date, State-wise; and
(c) the reasons for delays in transferring these amounts to the States?

ANSWER

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a) The dues of all taxes collected by the Union Government that are allocable to States, State-wise is annexed as **"A".**

(b) - "GST Collection consists of CGST, SGST, IGST & Compensation Cess. CGST is credited to Consolidated Fund of India (CFI) while SGST is credited to the Consolidated Fund of respective States, whereas inter-state supply of goods or services or both is concerned, IGST is being levied and collected by the Centre. The IGST so collected has been apportioned/settled between the Union and the States/UTs on monthly basis, on the basis of place of consumption and cross utilization as envisaged under Goods and Service Tax Settlement of Funds Rules, 2017. Depending upon the amount of IGST remaining un-apportioned, provisional/advance settlement is being done from time to time on ad-hoc basis between Centre and States/UTs in the ratio of 50:50 and among States the amount is distributed on the basis of monthly revenue to be protected during the Financial Year"

(c) As per extant practice, share of Central Taxes & Duties is regularly released every month in accordance with approved recommendations of the Finance Commission.

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Annex- A

DEVOLUTION OF CENTRAL TAXES & DUTIES TO STATE GOVOERNMENTS

(₹ Crore)

Sl.No.	State	FY 2020-21		BE 2021-22		2021-22 Releases (till November 2021)	
		TOTAL	*of which CGST*	TOTAL	*of which CGST*	TOTAL	*of which CGST*
1	Andhra Pradesh	24460.59	7223.87	26935.32	8702.98	16300.08	5594.76
2	Arunachal Pradesh	10472.58	3152.15	11693.94	3778.39	7076.64	2429.01
3	Assam	18629.32	5497.76	20818.82	6726.70	12598.62	4324.32
4	Bihar	59861.41	17788.67	66942.31	21629.51	40510.44	13904.73
5	Chhattisgarh	20337.54	6068.90	22675.72	7326.68	13722.43	4709.97
6	Goa	2296.53	681.56	2569.07	830.08	1554.69	533.61
7	Gujarat	20218.53	6030.60	23148.27	7479.36	14008.32	4808.16
8	Haryana	6437.59	1907.46	7274.60	2350.47	4402.26	1511.01
9	Himachal Pradesh	4753.92	1419.55	5524.16	1784.90	3342.90	1147.41
10	Jharkhand	19712.23	5863.13	22010.16	7111.63	13319.52	4571.73
11	Karnataka	21694.11	6236.01	24273.06	7842.79	14688.96	5041.80
12	Kerala	11560.40	3325.63	12812.08	4139.67	7753.35	2661.21
13	Madhya Pradesh	46922.16	13946.58	52246.68	16881.25	31617.39	10852.20
14	Maharashtra	36504.01	10894.03	42043.60	13584.57	25442.88	8732.97
15	Manipur	4271.97	1278.63	4765.43	1539.74	2883.87	989.82
16	Meghalaya	4551.63	1364.27	5104.88	1649.42	3089.22	1060.38
17	Mizoram	3010.55	897.91	3327.82	1075.24	2013.87	691.20
18	Nagaland	3409.25	1019.70	3787.04	1223.62	2291.76	786.60
19	Odisha	27542.67	8159.90	30136.68	9737.36	18237.48	6259.77
20	Punjab	10638.21	3179.01	12026.71	3885.91	7278.18	2498.13
21	Rajasthan	35575.77	10602.62	40106.81	12958.78	24270.93	8330.67
22	Sikkim	2308.47	686.74	2582.39	834.39	1562.85	536.40
23	Tamil Nadu	24924.51	7406.64	27148.31	8771.80	16428.93	5639.04
24	Telangana	12691.62	3715.08	13990.13	4520.30	8466.21	2905.92
25	Tripura	4218.45	1258.50	4712.18	1522.54	2851.76	978.75
26	Uttar Pradesh	106687.01	31611.24	119395.30	38577.42	72252.54	24799.77
27	Uttarakhand	6568.72	1953.04	7440.98	2404.23	4503.00	1545.57
28	West Bengal	44737.01	13281.52	50070.29	16178.05	30300.15	10400.13
	TOTAL	594996.76	176450.70	665562.74	215047.78	402769.23	138245.04