

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA
UNSTARRED QUESTION NO. 1005
ANSWERED ON – 07/12/2021

GST Collection and GST dues to Tamil Nadu

1005 **Dr. Kanimozhi NVN Somu:**

Will the Minister of **FINANCE** be pleased to state:

- (a) whether the GST collections for the last two years has increased;
- (b) if so, the details of CGST, SGST and IGST collections made in the last three years, State-wise;
- (c) the details of the pending dues to be paid to Government of Tamil Nadu and its breakup; and
- (d) the effective steps taken by the Union Government for the timely payment of GST dues and funds to Government of Tamil Nadu in the future?

ANSWER

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

(a) & (b): The details of CGST, SGST and IGST collections (State-wise) during the last three years are as per **Annexure I**.

(c) & (d): As per the provisions of the GST (Compensation to States) Act, 2017, GST compensation for financial years 2017-18, 2018-19 and 2019-20 has already been paid to all States including Tamil Nadu. The economic impact of the pandemic has led to higher compensation requirement due to lower GST collection and at the same time lower collection of GST compensation cess. GST compensation of Rs. 9845.4278 crore has been released to Tamil Nadu to partly meet the compensation payable for the period April'20 to March'21 as the amount in GST Compensation Fund was not adequate to meet the full compensation requirement.

The issue of GST Compensation to States has been deliberated in the 41st and 42nd GST Council meetings. Accordingly, in FY 20-21, Centre had borrowed Rs. 1.1 lakh crore under a special window and passed on to the States as back-to-back loan to help the States to meet the resource gap due to short-release of compensation on account of inadequate balance in the Compensation Fund. This arrangement has been finalized after detailed deliberations with the States and all States have opted for this arrangement. Subsequent to deliberations in the 43rd GST Council meeting, Centre has borrowed Rs. 1.59 lakh crores from the market through special window in current FY and passed it to the States/ UTs as a back-to-back loan as was done in last year.

Release of this amount has been front loaded during the financial year to enable the States/UTs to undertake capital expenditure. The quantum of funds released to Tamil Nadu State as back to back loan is Rs.6241 crore for FY 2020-21 and Rs. 8095.25 crore for FY 2021-22. In addition, depending on the amount available in the Compensation Fund, Centre has also been releasing the regular GST compensation to States to make up for GST revenue shortfall. Taking into account, the GST Compensation released from Compensation Fund as well as back-to-back loan released in FY 2020-21 and FY 2021-22, GST compensation of Rs. 2894 crore and Rs. 2049 crore is pending to Tamil Nadu for period April'20 to March'21 and April-September, 2021 respectively as per provisional figures.

Annexure I**Details of CGST, SGST and IGST Collections (State-wise)****(Rs. In Crores)**

State Code	State/UT	2019-20			2020-21			2021-22 (up to 23 rd Nov, 2021)		
		CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST	IGST
01	Jammu and Kashmir	1,060	1,804	1,104	951	1,553	1,085	952	1,411	845
02	Himachal Pradesh	1,207	1,814	4,919	1,178	1,664	4,202	875	1,278	3,132
03	Punjab	3,674	6,133	5,217	3,490	5,522	4,728	2,981	4,531	4,344
04	Chandigarh	387	556	1,032	302	410	927	227	308	704
05	Uttarakhand	2,519	3,924	8,090	2,263	3,232	6,753	1,652	2,423	4,679
06	Haryana	9,560	13,922	32,407	8,795	11,960	30,319	7,123	9,525	23,255
07	Delhi	9,249	11,988	21,831	7,196	8,899	19,586	6,043	7,326	15,719
08	Rajasthan	8,946	12,197	10,207	8,318	11,108	10,863	6,507	8,551	8,291
09	Uttar Pradesh	14,258	22,043	16,218	13,506	19,725	15,580	10,898	15,375	12,858
10	Bihar	3,255	5,842	1,480	3,208	5,370	1,382	2,461	3,933	1,122
11	Sikkim	145	212	1,889	142	194	1,929	118	166	1,574
12	Arunachal Pradesh	224	290	66	258	326	64	157	197	61
13	Nagaland	100	145	62	146	188	50	95	124	45
14	Manipur	157	249	27	147	210	34	139	186	29
15	Mizoram	82	135	78	80	123	54	74	103	23
16	Tripura	238	365	75	274	371	84	182	243	55
17	Meghalaya	232	335	950	222	295	815	183	224	666

18	Assam	3,050	4,212	2,682	2,986	3,895	2,840	2,360	2,960	2,167
19	West Bengal	12,613	16,815	9,964	11,784	14,937	9,718	9,300	11,650	7,465
20	Jharkhand	4,006	5,490	8,140	3,736	4,865	7,310	3,107	3,922	7,485
21	Odisha	6,534	8,713	8,707	6,556	8,292	8,798	6,745	7,922	8,286
22	Chhattisgarh	4,446	5,581	7,961	4,650	5,444	8,456	3,749	4,338	6,291
23	Madhya Pradesh	6,413	8,841	7,575	6,309	8,225	6,942	4,540	5,936	5,334
24	Gujarat	21,500	27,271	25,565	20,217	24,701	24,607	17,188	20,970	20,482
25	Daman and Diu	113	167	875	38	52	215	1	1	1
26	Dadra and Nagar Haveli	204	287	1,318	274	355	1,719	265	348	1,459
27	Maharashtra	50,683	62,275	61,447	44,847	53,344	58,164	36,864	44,296	47,430
29	Karnataka	19,824	26,472	27,667	18,187	23,237	26,714	14,122	17,924	21,863
30	Goa	1,051	1,529	1,667	782	1,080	1,389	603	835	1,146
31	Lakshadweep	8	12	1	6	7	1	5	5	1
32	Kerala	6,081	9,457	3,576	5,728	8,338	3,204	4,258	6,049	3,247
33	Tamil Nadu	19,185	27,141	22,210	17,712	23,870	21,952	14,108	18,966	17,514
34	Puducherry	245	387	1,233	211	322	1,110	138	230	788
35	Andaman and Nicobar Islands	131	193	35	96	129	30	81	115	29
36	Telangana	9,406	12,977	10,936	8,822	11,796	10,567	6,805	9,137	8,317
37	Andhra Pradesh	6,534	9,265	9,772	6,328	8,579	9,143	4,998	6,805	7,592
38	Ladakh	1	1	0	41	53	17	41	55	20
	TOTAL	2,27,321	3,09,040	3,16,979	2,09,786	2,72,673	3,01,352	1,69,943	2,18,368	2,44,319