

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UN-STARRED QUESTION NO. 232
ANSWERED ON- 05/12/2023

REVENUE OF CENTRE AND STATES

232. DR. JOHN BRITTAS:

Will the Minister of FINANCE be pleased to state:

- (a) the details of amounts, collected from States and contributed by States to Central exchequer by way of tax and non-tax resources, including cess, surcharge, interest, etc. during last five years, State-wise, category-wise and year-wise;
- (b) the details of devolution of all kinds of revenue and grants by the Union Government to States during last five years;
- (c) details of the amount so transferred and percentage-wise share thereof, State-wise, category-wise and year-wise; and
- (d) whether Government will take steps to amend Constitution for extension of GST Compensation payment beyond the initial transition period of five years?

ANSWER

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

(a): Net Direct Tax Revenue accounted for including Cess, Surcharge, Interest and year wise Indirect Tax revenue collection including cess and surcharge for last five years are as per **Annexure 'A'**.

The total amount of Direct tax Collection from States and U.T. w.e.f. F.Y. 2018-19 to F.Y.2022-23 is enclosed as **Annexure 'B'**.

Indirect tax Revenue state-wise, sector-wise and category-wise is not maintained. However, the details of States/UTs share of GST (including regular and ad-hoc settlement of IGST) are enclosed as **Annexure 'C'**

(b) & (c): The data relating to devolution of shareable taxes and duties as per recommendation of Finance Commission is as per **Annexure 'D'**.

(d): As per section 18 of the Constitution (One Hundred and First Amendment) Act, 2016, compensation to the States for loss of revenue arising on account of implementation of the goods and services tax is payable for a period of five years. Central Government is committed for payment of GST compensation to States/UTs for five years as per law enacted by the Parliament according to the Constitutional provision.

Provisional compensation has already been released to all States for all periods and wherever Accountant General certificates have been provided, the final compensation has also been released. However, for Kerala, the compensation has not been finalized for F.Y 2021-22 and quarter 1 of F.Y 2022-23 as Kerala has itself requested to withhold finalization of GST compensation for the said periods.

Annexure 'A'

Amount in Crore rupees

Financial Year	Net Direct Tax collection	Central Net Indirect Tax revenue collection including Cess and Surcharge* [Customs Duty+Central Excise Duty +Service Tax(Arrears)+CGST+IGST(Residual)+ GST Compensation Cess]
2018-19	1137718.48	9,37,321
2019-20	1050680.56	9,53,513
2020-21	947176.37	10,74,809
2021-22	1412422.45	12,89,662
2022-23 (Provisional)	1626927.63	13,82,013

*Net of refund/drawback

(Rs.in Crores)

States/UTs	2018-19			
	0020 - Corporation Tax	0021 - Taxes on Income other than Corporation Tax *	OTHERS **	TOTAL
ANDAMAN & NICOBAR ISLANDS	39.23	76.27	0.00	115.50
ANDHRA PRADESH	22881.03	23243.63	97.99	46222.64
ARUNACHAL PRADESH	114.33	136.24	0.00	250.57
ASSAM	3803.77	2459.02	0.02	6262.81
BIHAR	1501.29	4736.81	1.31	6239.41
CHANDIGARH	812.42	1917.74	0.50	2730.66
CHHATISHGARH	1859.76	3412.20	0.08	5272.04
DADRA AND NAGAR HAVELI	81.66	174.95	0.03	256.65
DAMAN AND DIU	87.72	183.21	0.00	270.93
DELHI	112745.00	53580.70	79.30	166404.99
GOA	895.07	1564.00	0.15	2459.22
GUJARAT	24336.94	24677.38	7.18	49021.50
HARYANA	20189.82	9674.56	16.77	29881.15
HIMACHAL PRADESH	859.48	1560.42	0.02	2419.92
JAMMU AND KASHMIR	630.99	932.35	0.09	1563.42
JHARKHAND	2727.05	4206.58	0.00	6933.63
KARNATAKA	65207.35	54037.34	551.39	119796.08
KERALA	8323.51	8696.12	1.46	17021.10
LADAKH	0.00	0.00	0.00	0.00
LAKHSWADEEP	2.89	16.55	0.00	19.44
MADHYA PRADESH	12142.49	7549.86	4.58	19696.93
MAHARASHTRA	272115.95	141600.79	11672.96	425389.70
MANIPUR	22.85	149.10	0.00	171.95
MEGHALAYA	264.91	860.28	0.01	1125.20
MIZORAM	14.39	45.18	0.00	59.57
NAGALAND	11.10	110.11	0.00	121.21
ORISSA	9063.00	4357.43	0.02	13420.44
PONDICHERY	215.90	584.07	0.05	800.02
PUNJAB	3705.12	8113.41	1.57	11820.10
RAJASTHAN	10157.36	10896.59	5.43	21059.38
SIKKIM	209.86	269.75	0.06	479.67
TAMILNADU	43663.20	30519.03	56.46	74238.70
TELANGANA	6683.26	4173.82	3.12	10860.20
TRIPURA	45.25	267.23	0.00	312.49
UTTAR PRADESH	6716.23	20969.73	1.97	27687.93
UTTRAKHAND	1122.30	2142.82	0.07	3265.19
WEST BENGAL	29731.36	14903.66	3.55	44638.58
Total	662983.84	442798.92	12506.15	1118288.92
CTDS	587.78	18841.78		19429.56
Grand Total	663571.62	461640.70	12506.15	1137718.48

There is no state-wise distinction/distribution in the account that this office maintains.

However, the data is prepared on the basis of inputs received from NSDL.

States/UTs	2019-20			
	0020 - Corporation Tax	0021 - Taxes on Income other than Corporation Tax *	OTHERS **	TOTAL
ANDAMAN & NICOBAR ISLANDS	39.73	76.44	0.00	116.17
ANDHRA PRADESH	20,928.56	21462.03	339.87	42730.45
ARUNACHAL PRADESH	87.69	153.78	0.00	241.48
ASSAM	2,131.29	2591.72	0.02	4723.02
BIHAR	1,832.73	3890.06	0.69	5723.48
CHANDIGARH	787.39	1880.40	0.33	2668.12
CHHATISHGARH	1,900.29	3108.49	0.09	5008.88
DADRA AND NAGAR HAVELI	113.38	156.27	0.00	269.65
DAMAN AND DIU	86.64	177.77	0.00	264.40
DELHI	92,523.26	57044.78	45.08	149613.12
GOA	787.98	1381.93	0.38	2170.29
GUJARAT	24,777.94	24733.04	6.71	49517.69
HARYANA	15,586.73	12219.61	17.78	27824.12
HIMACHAL PRADESH	1,022.37	1459.86	0.04	2482.26
JAMMU AND KASHMIR	429.12	889.16	0.01	1318.29
JHARKHAND	2,675.78	3961.39	0.00	6637.17
KARNATAKA	53,130.52	55177.26	665.37	108973.15
KERALA	7,026.19	8136.07	1.85	15164.10
LADAKH	0.00	0.00	0.00	0.00
LAKHSWADEEP	2.54	17.82	0.00	20.36
MADHYA PRADESH	11,046.10	7647.92	4.22	18698.24
MAHARASHTRA	220,550.25	151285.08	12422.88	384258.21
MANIPUR	30.19	108.92	0.00	139.11
MEGHALAYA	320.25	781.28	0.00	1101.54
MIZORAM	6.04	36.25	0.00	42.28
NAGALAND	20.44	114.34	0.00	134.77
ORISSA	9,048.69	4532.33	0.01	13581.03
PONDICHERRY	190.52	614.62	0.27	805.41
PUNJAB	4,116.04	7585.02	2.79	11703.85
RAJASTHAN	6,843.93	9662.98	1.03	16507.93
SIKKIM	252.04	148.22	0.00	400.26
TAMILNADU	36,601.81	33196.29	11.21	69809.31
TELANGANA	7,470.12	6573.67	2.02	14045.81
TRIPURA	59.57	232.45	0.00	292.02
UTTAR PRADESH	7,416.79	19571.60	1.62	26990.00
UTTRAKHAND	988.64	2417.41	0.11	3406.16
WEST BENGAL	25,199.82	15424.41	4.48	40628.71
Total	556031.37	458450.63	13528.86	1028010.86
CTDS	844.14	21825.56		22669.70
Grand Total	556875.51	480276.19	13528.86	1050680.56

There is no state-wise distinction/distribution in the account that this office maintains. However, the data is prepared on the basis of inputs received from NSDL.

Annexure B

(Rupees in Crores)

States/UTs	FY 2020-21			
	0020 - Corporation Tax	0021 - Taxes on Income other than Corporation Tax *	OTHERS **	TOTAL
ANDAMAN & NICOBAR ISLANDS	27.25	40.63	0.00	67.88
ANDHRA PRADESH	17,522.02	22,070.98	721.07	40314.07
ARUNACHAL PRADESH	55.81	126.24	0.00	182.06
ASSAM	814.26	2,836.83	899.80	4550.89
BIHAR	1,098.58	3,771.00	512.38	5381.96
CHANDIGARH	468.32	1,341.60	58.09	1868.01
CHHATISHGARH	1,354.09	3,068.37	28.62	4451.08
DADRA AND NAGAR HAVELI	207.02	341.32	0.00	548.34
DAMAN AND DIU				
DELHI	62,415.12	56,609.66	1,096.16	120120.94
GOA	634.33	1,242.44	778.49	2655.27
GUJARAT	20,946.50	24,303.06	1,613.99	46863.55
HARYANA	11,730.92	12,113.78	648.11	24492.81
HIMACHAL PRADESH	792.08	1,344.21	186.46	2322.74
JAMMU AND KASHMIR	407.49	609.28	20.06	1036.83
JHARKHAND	1,727.87	3,641.71	211.81	5581.39
KARNATAKA	54,963.75	60,890.27	400.56	116254.58
KERALA	5,997.06	7,871.69	646.84	14515.59
LADAKH	0.00	0.02	0.00	0.02
LAKHSWADEEP	1.58	19.19	0.00	20.77
MADHYA PRADESH	5,779.76	7,202.30	301.17	13283.23
MAHARASHTRA	186,301.12	143,469.30	2,198.61	331969.03
MANIPUR	66.03	121.18	230.44	417.65
MEGHALAYA	113.69	871.24	14.80	999.73
MIZORAM	12.14	31.94	0.00	44.07
NAGALAND	27.85	149.07	0.00	176.91
ORISSA	5,696.14	4,432.00	129.85	10257.99
PONDICHERRY	88.52	523.31	0.03	611.86
PUNJAB	2,839.29	6,445.85	1,205.96	10491.10
RAJASTHAN	8,177.98	8,689.96	671.40	17539.35
SIKKIM	97.81	180.20	13.81	291.82
TAMILNADU	28,755.59	30,494.45	1,872.29	61122.33
TELANGANA	7,565.31	7,921.78	366.85	15853.93
TRIPURA	58.41	330.75	99.57	488.73
UTTAR PRADESH	6,750.64	17,057.55	2,926.99	26735.17
UTTRAKHAND	841.07	2,092.25	154.95	3088.27
WEST BENGAL	22,154.09	17,169.99	986.17	40310.24
Total	456,489.48	449,425.36	18,995.33	924,910.17
CTDS	1,229.49	21,036.71		22266.20
Grand Total	457718.97	470462.07	18995.33	947176.37

There is no state-wise distinction/distribution in the account that this office maintains. However, the data is prepared on the basis of inputs received from NSDL.

Annexure B

(Rupees in Crore)

States/UTs	2021-22			
	0020 - Corporation Tax	0021 - Taxes on Income other than Corporation Tax *	OTHERS **	TOTAL
ANDAMAN & NICOBAR ISLANDS	34.67	54.20	0.00	88.86
ANDHRA PRADESH	25,772.11	29,556.89	1,334.26	56663.27
ARUNACHAL PRADESH	105.09	128.26	0.00	233.34
ASSAM	2,383.85	3,304.22	0.39	5688.45
BIHAR	2,252.45	5,144.04	0.11	7396.60
CHANDIGARH	1,031.28	2,542.12	0.68	3574.08
CHHATISHGARH	3,369.55	4,412.80	0.36	7782.70
DADRA AND NAGAR HAVELI	488.74	496.26	0.00	985.00
DAMAN AND DIU				
DELHI	105751.38	72,003.30	69.53	177824.22
GOA	902.55	1,976.59	0.27	2879.41
GUJARAT	34059.93	37,564.90	17.45	71642.27
HARYANA	20593.15	17,102.30	33.87	37729.33
HIMACHAL PRADESH	1163.71	1,909.15	0.01	3072.86
JAMMU AND KASHMIR	720.97	1,056.79	0.64	1778.40
JHARKHAND	2328.20	4,702.84	0.02	7031.06
KARNATAKA	79755.88	86,710.53	2,211.68	168678.09
KERALA	8141.64	11,419.68	0.70	19562.02
LADAKH	0.00	-0.06	0.00	-0.06
LAKHSWADEEP	0.59	28.20	0.00	28.79
MADHYA PRADESH	8382.97	9,745.39	9.47	18137.83
MAHARASHTRA	285132.25	216,051.40	23,314.00	524497.65
MANIPUR	153.50	157.00	0.00	310.50
MEGHALAYA	173.72	890.13	0.01	1063.86
MIZORAM	32.17	57.97	0.00	90.14
NAGALAND	50.10	242.60	0.00	292.70
ORISSA	9237.65	6,349.59	0.01	15587.24
PONDICHERY	200.30	791.37	0.11	991.78
PUNJAB	5475.66	10,502.06	3.39	15981.11
RAJASTHAN	11428.94	13,783.39	3.32	25215.64
SIKKIM	236.55	147.55	0.00	384.10
TAMILNADU	44255.81	44,173.18	9.35	88438.33
TELANGANA	13915.56	13,266.76	2.63	27184.95
TRIPURA	86.79	337.41	0.00	424.19
UTTAR PRADESH	10722.88	23,993.37	3.58	34719.83
UTTRAKHAND	1336.65	2,871.79	0.00	4208.44
WEST BENGAL	31044.48	22,727.80	2.32	53774.61
Total	710,721.71	646,201.76	27,018.15	1,383,941.62
CTDS	1,315.62	27,165.21		28480.83
Grand Total	712037.33	673366.97	27018.15	1412422.45

There is no state-wise distinction/distribution in the account that this office maintains. However, the data is prepared on the basis of inputs received from NSDL.

Annexure B				
FY.2022-23				
(In crore rupees)				
	State Name	Gross Collection	Refund	Net Collection
1	Andhra Pradesh	84,947.39	10,341.81	74,605.58
2	Arunachal Pradesh	177.68	-	177.68
3	Assam	11,406.76	1,956.26	9,450.50
4	Bihar	10,339.41	2,944.01	7,395.40
5	Chandigarh	7,830.79	1,368.66	6,462.13
6	Dadra Nagar and	111.17	27.40	83.77
7	Delhi	252,383.08	40,282.00	212,101.08
8	Goa	4,277.86	698.48	3,579.38
9	Gujarat	99,355.26	15,361.48	83,993.78
10	Haryana	51,017.16	7,642.50	43,374.66
11	Himachal Pradesh	2,268.48	782.89	1,485.59
12	Jammu and Kash	2,642.96	1,198.20	1,444.76
13	Karnataka	231,273.70	25,901.59	205,372.11
14	Kerala	28,498.88	4,723.77	23,775.11
15	Madhya Pradesh	23,870.55	4,995.53	18,875.02
16	Maharashtra	732,560.51	118,415.86	614,144.65
17	Manipur	487.77	150.14	337.63
18	Meghalaya	836.33	142.89	693.44
19	Nagaland	65.09	120.53	-55.44
20	Odisha	22,518.42	3,144.95	19,373.47
21	Puducherry	1,169.49	188.18	981.31
22	Punjab	19,778.58	4,352.39	15,426.19
23	Rajasthan	38,281.31	7,482.21	30,799.10
24	Tamil Nadu	123,165.09	15,833.16	107,331.93
25	Tripura	679.06	145.18	533.88
26	Uttar Pradesh	49,441.23	12,909.35	36,531.88
27	West Bengal	69,055.34	12,732.14	56,323.21
28	Chhattisgarh	12,113.79	2,388.62	9,725.17
29	Uttarakhand	18,710.27	2,201.96	16,508.31
30	Jharkhand	10,691.09	1,606.08	9,085.01
31	Telangana	22,913.91	5,954.77	16,959.15
32	N/A	55.08	2.90	52.18
TOTAL (FY 2022-23)		1,932,923.52	305,995.89	1,626,927.63

Note: The state codes of JAOs of PAN/TAN have been taken from Jurisdiction master data maintained in ITBA. A review of the JAO-State codes combinations shows most have correct combinations, except for a few JAO codes which have either blank state-code or incorrect state-code. Collection under such JAO is suitably displayed under N/A.

State/UTs share of GST (including regular and ad hoc settlement)

Rs. In Crore

States/UTs	2018-19	2019-20	2020-21	2021-22	2022-23
Jammu and Kashmir	5,139	4,762	4891.61	6433.47	7,272
Himachal Pradesh	3,435	3,633	3648.74	4707.10	5,543
Punjab	13,574	13,299	12664.04	16828.34	19,422
Chandigarh	1,543	1,443	1201.22	1693.33	2,124
Uttarakhand	4,880	5,000	4717.01	6161.30	7,554
Haryana	19,043	19,483	19522	25088	30,952
Delhi	19,447	19,885	16571	23328	28,284
Rajasthan	23,341	22,327	21644	28543	35,014
Uttar Pradesh	46,632	47,781	44474	56350	66,052
Bihar	15,291	15,821	16171	19377	23,384
Sikkim	408	482	437	649	839
Arunachal Pradesh	600	802	865	1135	1,623
Nagaland	470	613	664	833	964
Manipur	694	853	867	1129	1,439
Mizoram	455	532	543	728	892
Tripura	978	1,027	1059	1285	1,463
Meghalaya	806	910	832	1137	1,490
Assam	8,401	8,769	8617	10644	12,639
West Bengal	27,370	27,713	26188	32221	39,052
Jharkhand	8,201	8,418	7994	9703	11,490
Odisha	12,384	13,463	13820	17285	19,613
Chhattisgarh	8,218	7,928	8065	9583	11,417
Madhya Pradesh	19,457	19,400	18762	22781	27,825
Gujarat	36,721	35,910	33435	48316	58,009
Daman and Diu	270	210	120	91	41
Dadra and Nagar Haveli	440	430	569	1004	1,142
Maharashtra	85,838	85,460	76654	105826	1,29,129
Karnataka	42,891	43,665	41662	54194	65,579
Goa	2,557	2,484	1965	2856	3,593
Lakshadweep	22	28	26	32	47
Kerala	21,119	20,084	19277	23986	29,188
Tamil Nadu	41,767	41,369	37910	48916	58,194
Puducherry	919	788	774	956	1,161
Andaman and Nicobar Islands	356	410	345	408	484
Telangana	24,032	24,075	23837	30493	38,008
Andhra Pradesh	20,746	20,346	19181	24333	28,589
Ladakh			179	326	517
Other Territory	320	625	562	356	721
Center Jurisdiction	0	0	0	0	-
Grand Total	5,18,765	5,20,227	4,90,712	6,39,714	7,70,747

Statement showing devolution (for last 5 years) of shareable taxes and duties to States as per recommendation of Finance Commission

(Rs. In Crore)

State/ Financial Year	2018-19	2019-20	15th FC (%)	2020-21	2021-22	2022-23
Andhra Pradesh	32787.03	28242.39	4.047	24460.59	35385.83	38176.74
Arunachal Pradesh	10436.14	8987.57	1.757	10472.58	14643.9	16689.17
Assam	25215.85	21721.44	3.128	18629.32	28150.55	29694.26
Bihar	73602.96	63406.33	10.058	59861.41	91352.62	95509.85
Chhattisgarh	23458.69	20205.84	3.407	20337.54	28570.86	32358.26
Goa	2878.36	2479.85	0.386	2296.53	3356.98	3665.19
Gujarat	23489.32	20232.09	3.478	20218.53	31105.78	33034
Haryana	8254.6	7111.53	1.093	6437.59	9722.16	10378
Himachal Pradesh	5429.77	4677.56	0.83	4753.92	7349.04	7883.98
Jammu & Kashmir	13989.8	12170.83		0	0	0
Jharkhand	23906.13	20593.04	3.307	19712.23	27734.64	31404.12
Karnataka	35894.83	30919	3.647	21694.11	33283.58	34596.18
Kerala	19038.17	16401.05	1.925	11560.4	17820.09	18260.68
Madhya Pradesh	57486.87	49517.61	7.85	46922.16	69541.5	74542.85
Maharashtra	42050.43	36219.64	6.317	36504.01	54318.06	60000.97
Manipur	4698.59	4047.77	0.716	4271.97	6009.65	6795.08
Meghalaya	4889.07	4211.78	0.767	4551.63	6580.63	7286.14
Mizoram	3502.96	3017.8	0.5	3010.55	4222.87	4745.25
Nagaland	3792.41	3267.08	0.569	3409.25	4875.46	5400.19
Odisha	35353.73	30453.25	4.528	27542.67	38144.79	42989.33
Punjab	12008.95	10345.78	1.807	10638.21	15288.79	17163.65
Rajasthan	41852.35	36049.14	6.026	35575.77	54030.61	57230.79
Sikkim	2794.67	2407.69	0.388	2308.47	3353.69	3680.28
Tamil Nadu	30638.87	26392.4	4.079	24924.51	37458.6	38731.24
Telangana	18560.88	15987.59	2.102	12691.62	18720.54	19668.15
Tripura	4888.95	4211.78	0.708	4218.45	6077.52	6724.23
Uttar Pradesh	136766.46	117818.3	17.939	106687.01	160358.05	169745.3
Uttarakhand	8011.59	6901.54	1.118	6568.72	9906.25	10617.01
West Bengal	55775.72	48048.4	7.523	44737.01	65540.75	71434.93
TOTAL	761454.15	656046.07	100	594996.76	882903.79	948405.82
