

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**RAJYA SABHA**  
**UNSTARRED QUESTION NO. 386**  
ANSWERED ON-06/02/2024

**GST DUES TO ASSAM**

386. SHRI AJIT KUMAR BHUYAN:

Will the Minister of FINANCE be pleased to state:-

(a) whether any amount is remained to be paid to the State of Assam on account of dues against the GST;

(b) if so, the details thereof; and

(c) whether any demand has been raised by the Government of Assam regarding payment of dues against the GST?

**ANSWER**

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

(a) to (b):- 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 (i.e) July 1, 2017 to June 30, 2022. During transition period, the States' revenue is protected at 14% per annum over the base year revenue of 2015-16.

As per the provisions of section 7(2) of Goods and Services Tax (Compensation to States) Act, 2017, enacted by Parliament, the compensation payable to a State shall be provisionally calculated and released at the end of every two months period, and shall be finally calculated for every financial year after the receipt of final revenue figures, as audited by the Comptroller and Auditor General of India.

Government of India has already released the entire amount of Rs. 5,039 crore being the provisionally admissible GST compensation for five years i.e., from 1st July,2017 to 30th June, 2022 as well as final compensation as per AG certificate upto 2021-22 to Assam for loss of revenue arising on account of implementation of Goods and Services Tax. It is stated that AG Certificate for the first quarter of 2022-23 (April to June 2022) has not been received from Accountant General, Assam. Final compensation, if any for the first quarter of 2022-23 would be released upon receipt of the AG Certificate from the State.

(c) No reference has been received from the Government of Assam regarding payment of dues against the GST.

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