

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA
UNSTARRED QUESTION NO. 862
ANSWERED ON 30/07/2024

GST collection

862. Shri Digvijaya Singh:

Will the Minister of FINANCE be pleased to state:

- (a) the amount of GST collected annually in the country from July 1, 2019, to July 1, 2024, year-wise;
- (b) the total number of small taxpayers and the amount of GST collected from them during this period;
- (c) the number of medium sized taxpayers, and the percentage of the total GST they have contributed; and
- (d) the number of wealthy (Super rich) taxpayers in the country, and what percentage of the GST was contributed by them?

ANSWER

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

(a): The amount of gross and net GST collection from April, 2019 to June, 2024 year-wise is given as per **Annexure I**.

(b), (c) & (d): The total number of small, medium, and large taxpayers and the amount of GST collected by them is as per **Annexure II**.

Gross and Net GST collection from April, 2019 to June, 2024 (in Rs. Crores)

Financial Year	CGST	SGST	IGST	CESS	Gross GST Collection (Domestic)	CGST	SGST	IGST	CESS	GST Refunds (Domestic)	Net GST Collection (Domestic)
FY 2019-20	2,27,442	3,09,231	3,19,422	88,303	9,44,397	5,819	8,011	9,808	1,089	24,728	9,19,670
FY 2020-21	2,09,916	2,72,828	3,03,946	79,152	8,65,842	18,171	22,218	28,081	2,666	71,136	7,94,706
FY 2021-22	2,69,137	3,44,216	3,85,314	98,878	10,97,545	26,370	33,098	38,188	2,881	1,00,537	9,97,008
FY 2022-23	3,23,923	4,10,251	4,73,421	1,17,390	13,24,985	29,167	36,247	46,931	2,454	1,14,799	12,10,186
FY 2023-24	3,75,710	4,71,195	5,43,704	1,32,639	15,23,249	30,306	37,541	53,406	2,341	1,23,594	13,99,655
FY 2024-25 (Apr-Jun)	1,08,882	1,34,518	1,56,968	35,648	4,36,016	8,842	11,097	13,433	775	34,147	4,01,869
Financial Year			IGST	CESS	Gross GST Collection (Import)			IGST	CESS	GST Refunds (Import)	Net GST Collection (Import)
FY 2019-20			2,67,277	10,442	2,77,719			59,860	-	59,860	2,17,858
FY 2020-21			2,61,774	9,190	2,70,964			52,620	1,354	53,974	2,16,989
FY 2021-22			3,76,956	8,789	3,85,746			80,874	2,073	82,947	3,02,798
FY 2022-23			4,71,799	10,896	4,82,695			1,02,397	2,414	1,04,812	3,77,883
FY 2023-24			4,83,086	11,915	4,95,001			92,038	1,542	93,580	4,01,421
FY 2024-25 (Apr-Jun)			1,17,746	3,056	1,20,802			32,214	467	32,681	88,121
Financial Year											Net GST Collection (Total)
FY 2019-20											11,37,528
FY 2020-21											10,11,695
FY 2021-22											12,99,806
FY 2022-23											15,88,069
FY 2023-24											18,01,076
FY 2024-25 (Apr-Jun)											4,89,990

Annual GST Collection from different segment of taxpayers (Large, Medium, Small and Micro) for the period April, 2019 to June 2024 (in Rs. Crores)

Financial Year	Large Taxpayers (Above 250 Cr)			Medium (Between 50Cr to 250Cr)			Small (Between 5Cr to 50Cr)			Micro (Below 5Cr)		
	No. of GSTIN	Total GST Collection	% of Total GST Collection	No. of GSTIN	Total GST Collection	% of Total GST Collection	No. of GSTIN	Total GST Collection	% of Total GST Collection	No. of GSTIN	Total GST Collection	% of Total GST Collection
2019-2020	15,474	4,90,492	53.97%	59,928	1,28,444	14.13%	5,91,363	1,48,203	16.31%	71,19,286	1,41,637	15.59%
2020-2021	14,878	4,58,133	55.07%	59,080	1,17,208	14.09%	5,90,248	1,33,313	16.03%	66,96,261	1,23,186	14.81%
2021-2022	19,224	6,13,253	58.09%	74,186	1,42,268	13.48%	6,90,743	1,62,343	15.38%	71,18,023	1,37,795	13.05%
2022-2023	22,613	7,51,797	58.92%	86,918	1,69,117	13.25%	7,88,398	1,95,637	15.33%	74,41,944	1,59,491	12.50%
2023-2024	24,409	8,64,531	58.96%	93,314	1,97,774	13.49%	8,36,798	2,23,605	15.25%	78,27,468	1,80,377	12.30%
2024-2025	22,759	2,43,982	58.15%	83,726	56,984	13.58%	6,96,919	65,005	15.49%	51,64,063	53,621	12.78%

Financial Year	Total of all Categories (in Rs. Crores)					
	No. of GSTIN	Total GST Collection	Import	Composition	Others	Total GST Collection
2019-2020	77,86,051	9,08,776	2,77,719	2,631	32,990	12,22,116
2020-2021	73,60,467	8,31,841	2,70,964	2,056	31,944	11,36,805
2021-2022	79,02,176	10,55,659	3,85,746	2,309	39,577	14,83,291
2022-2023	83,39,873	12,76,042	4,82,695	2,830	46,113	18,07,680
2023-2024	87,81,989	14,66,287	4,95,001	3,021	53,940	20,18,249
2024-2025	59,67,467	4,19,593	1,20,802	877	15,546	5,56,818

Approach:

1. *Taxpayer Classification: Taxpayers have been categorized based on their total turnover for each Financial Year (FY):*

- *Taxpayers with turnover exceeding 250 crores were classified as Large.*
- *Taxpayers with turnover between 50 crores and 250 crores were categorized as Medium.*
- *Taxpayers with turnover between 5 crores and 50 crores were marked as Small.*
- *Taxpayers with turnover below 5 crores were designated as Micro.*

2. *Total Cash Deposited: Total cash deposits are aggregated under different heads (CGST+SGST+IGST+Cess) for each FY to derive the overall collection.*

3. *Contribution Ratio: To determine the percentage contribution of each category, the total collection of each category is divided by the total collection for the respective financial year.*

4. *Inclusion of Special Categories: The analysis also covers composition taxpayers and other categories such as Casual Taxpayers, Non-Resident Taxpayers, and E-commerce entities.*