

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
STARRED QUESTION NO-373

TO BE ANSWERED ON MONDAY, THE 27TH MARCH, 2023, CHAITRA 6, 1945 (SAKA)

PAYMENT OF DUES TO STATES

373. SHRIMATI NAVNEET RAVI RANA:
MS. LOCKET CHATTERJEE:

Will the Minister of FINANCE be pleased to state:

(a) the details of dues, if any, payable to all the States including Maharashtra, West Bengal and Bihar during each of the last three years, State-wise;

(b) the details of the amount of GST arrears actually paid to the States during the same period, State-wise; and

(c) whether there has been any discrepancy in the amount payable, the amount paid and due to the said States and if so, the details thereof and the reasons therefor?

ANSWER

THE MINISTER OF FINANCE
(MS. NIRMALA SITHARAMAN)

(a) to (c): A statement is laid on the Table of the House.

**STATEMENT REFERRED IN REPLY TO LOK SABHA STARRED QUESTION NO.
373 FOR ANSWER ON 27TH MARCH, 2023, CHAITRA 6, 1945 (SAKA)**

(a) to (c):- Section 7(2) of Goods and Services Tax (Compensation to States) Act, 2017 provides that 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. Accordingly, Government of India has already released the entire amount of provisionally admissible GST compensation to the States/UTs including Maharashtra, West Bengal and Bihar for loss of revenue arising on account of implementation of Goods and Services Tax for five years i.e., from 1st July,2017 to 30th June, 2022. However, due to non-furnishing of final revenue figures, as audited by the Comptroller and Auditor-General of India by the State, final adjustments could not be calculated and released/recovered to Maharashtra for FY 2021-22, West Bengal for the FY 2017-18 to FY 2021-22 and Bihar for the FY 2020-21 to FY 2021-22. The details of GST compensation released to States/ UTs during the last three years are as per **Annexure.**

Details of GST Compensation released during the Year (FY-Wise)

(Rs. In Crore)

S.No	Name of State/UT	FY 2020-21	FY 2021-22	FY 2022-23
(1)	(2)	(3)	(4)	(5)
1	Andhra Pradesh	3,527	3,117	4,570
2	Arunachal Pradesh	6	0	0
3	Assam	1,370	1,014	424
4	Bihar	4,359	1,945	184
5	Chhattisgarh	3,212	1,217	2,439
6	Delhi	5,522	6,446	12,817
7	Goa	813	911	1,531
8	Gujarat	11,335	8,329	7,955
9	Haryana	5,066	2,909	2,576
10	Himachal Pradesh	1,764	1,168	1,293
11	J & K	2,171	893	418
12	Jharkhand	1,958	1,526	2,065
13	Karnataka	13,789	8,976	20,288
14	Kerala	6,721	3,856	7,246
15	Madhya Pradesh	5,293	3,095	4,572
16	Maharashtra	17,423	17,834	24,121
17	Manipur	22	0	0
18	Meghalaya	172	163	0
19	Mizoram	11	0	0
20	Nagaland	14	0	0
21	Odisha	4,362	2,465	1,887
22	Puducherry	607	329	723
23	Punjab	9,694	4,442	7,869
24	Rajasthan	5,633	3,746	4,260
25	Sikkim	26	9	0
26	Tamil Nadu	11,142	6,697	16,215
27	Telangana	3,103	2,006	4,062
28	Tripura	277	101	0
29	Uttar Pradesh	9,324	8,299	11,291
30	Uttarakhand	2,496	1,475	2,136
31	West Bengal	5,776	4,531	8,228
	Total	1,36,988	97,500	1,49,168