



Posting a growth rate of 12% Y-o-Y, ₹14.97 lakh crore gross GST collection during April-December 2023 period

Gross GST collection averages ₹1.66 lakh crore in first 9 months of FY24

₹1,64,882 crore gross GST revenue collection for December, 2023

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During the April-December 2023 period, gross GST collection witnessed a robust 12% y-o-y growth, reaching **₹14.97 lakh crore**, as against **₹13.40 lakh crore** collected in the same period of the previous year (April-December 2022).

The average monthly gross GST collection of **₹1.66 lakh crore** in the first 9-month period this year represents a 12% increase compared to the **₹1.49 lakh crore** average recorded in the corresponding period of FY23.

The gross **GST revenue collected in the month of December, 2023 is ₹1,64,882 crore** out of which CGST is ₹30,443 crore, SGST is ₹37,935 crore, IGST is ₹84,255 crore (including ₹41,534 crore collected on import of goods) and cess is ₹12,249 crore (including ₹1,079 crore collected on import of goods). Notably, this marks the seventh month so far this year with collections exceeding **₹1.60 lakh crore**.

The government has settled ₹40,057 crore to CGST and ₹33,652 crore to SGST from IGST. The total revenue of Centre and the States in the month of December, 2023 after regular settlement is ₹70,501 crore for CGST and ₹71,587 crore for the SGST.

The revenues for the month of December, 2023 are 10.3% higher than the GST revenues in the same month last year. During the month, the revenues from domestic transactions (including import of services) are 13% higher than the revenues from these sources during the same month last year.

The chart below shows trends in monthly gross GST revenues during the current year. **Table-1** shows the state-wise figures of GST collected in each State during the month of December 2023 as compared to December 2022. **Table-2** shows the state-wise figures of post settlement GST revenue of each State till the month of December 2023.

Chart: Trends in GST Collection

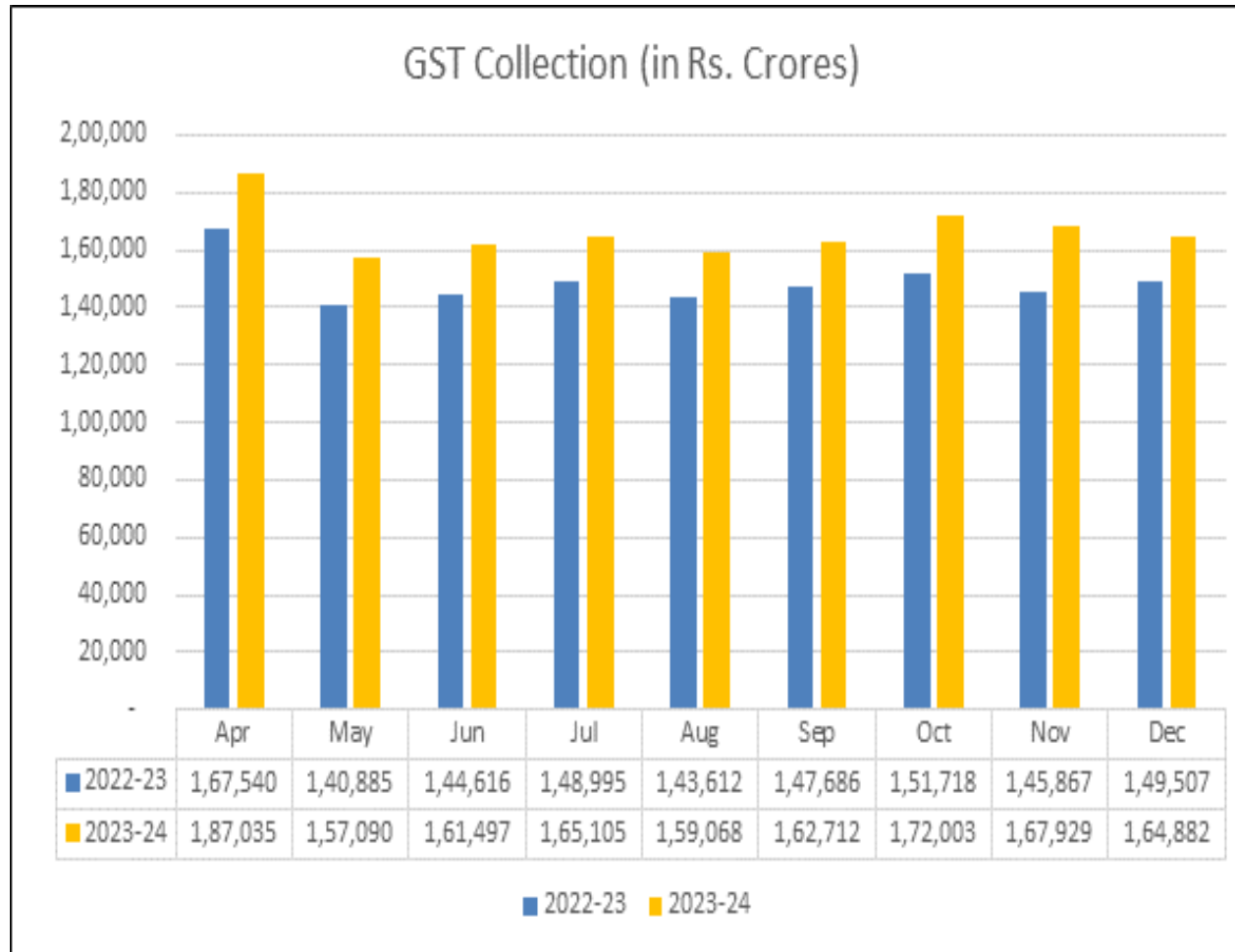


Table -1: State-wise growth of GST Revenues during December, 2023

State/UT	Dec-22	Dec-23	Growth (%)
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Jammu and Kashmir	410	492	20%
Himachal Pradesh	708	745	5%
Punjab	1,734	1,875	8%
Chandigarh	218	281	29%
Uttarakhand	1,253	1,470	17%
Haryana	6,678	8,130	22%
Delhi	4,401	5,121	16%
Rajasthan	3,789	3,828	1%
Uttar Pradesh	7,178	8,011	12%
Bihar	1,309	1,487	14%
Sikkim	290	254	-13%
Arunachal Pradesh	67	97	44%
Nagaland	44	46	4%
Manipur	46	50	9%

Mizoram	23	27	18%
Tripura	78	79	2%
Meghalaya	171	171	0%
Assam	1,150	1,303	13%
West Bengal	4,583	5,019	10%
Jharkhand	2,536	2,632	4%
Odisha	3,854	4,351	13%
Chhattisgarh	2,585	2,613	1%
Madhya Pradesh	3,079	3,423	11%
Gujarat	9,238	9,874	7%
Dadra and Nagar Haveli and Daman & Diu	318	333	5%
Maharashtra	23,598	26,814	14%
Karnataka	10,061	11,759	17%
Goa	460	553	20%

Lakshadweep	1	4	310%
Kerala	2,185	2,458	12%
Tamil Nadu	8,324	9,888	19%
Puducherry	192	232	21%
Andaman and Nicobar Islands	21	28	35%
Telangana	4,178	4,753	14%
Andhra Pradesh	3,182	3,545	11%
Ladakh	26	58	127%
Other Territory	249	227	-9%
Center Jurisdiction	179	243	36%
Grand Total	1,08,394	1,22,270	13%

Table-2: SGST & SGST portion of IGST settled to States/UTs

April-December (Rs. in crore)

	Pre-Settlement SGST	Post-Settlement SGST[2]
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State/UT	2022-23	2023-24	Growth	2022-23	2023-24	Growth
Jammu and Kashmir	1,699	2,188	29%	5,442	6,021	11%
Himachal Pradesh	1,731	1,929	11%	4,205	4,160	-1%
Punjab	5,719	6,280	10%	14,371	16,382	14%
Chandigarh	451	495	10%	1,582	1,708	8%
Uttarakhand	3,568	4,046	13%	5,758	6,288	9%
Haryana	13,424	14,992	12%	23,134	25,733	11%
Delhi	10,167	11,544	14%	21,426	23,611	10%
Rajasthan	11,483	12,732	11%	25,903	28,794	11%
Uttar Pradesh	20,098	24,164	20%	49,384	55,656	13%
Bihar	5,307	6,067	14%	17,360	19,157	10%
Sikkim	221	341	54%	623	738	18%
Arunachal Pradesh	344	464	35%	1,176	1,418	21%
Nagaland	158	226	43%	716	781	9%

Manipur	216	254	18%	1,046	813	-22%
Mizoram	130	197	51%	623	707	14%
Tripura	311	375	21%	1,074	1,166	9%
Meghalaya	339	438	29%	1,087	1,244	14%
Assam	3,785	4,346	15%	9,280	10,727	16%
West Bengal	15,959	17,428	9%	29,170	31,300	7%
Jharkhand	5,562	6,545	18%	8,237	9,148	11%
Odisha	10,313	11,903	15%	14,046	18,093	29%
Chhattisgarh	5,426	6,004	11%	8,370	9,937	19%
Madhya Pradesh	7,890	9,606	22%	20,834	24,026	15%
Gujarat	27,820	31,028	12%	42,354	46,624	10%
Dadra and Nagar Haveli and Daman and Diu	479	481	0%	889	804	-10%
Maharashtra	63,169	74,589	18%	95,981	1,08,887	13%
Karnataka	25,976	30,070	16%	48,642	54,881	13%

Goa	1,435	1,685	17%	2,606	2,951	13%
Lakshadweep	7	17	153%	22	72	222%
Kerala	9,011	10,293	14%	21,953	23,045	5%
Tamil Nadu	26,657	30,329	14%	43,332	47,960	11%
Puducherry	344	371	8%	876	1,037	18%
Andaman and Nicobar Islands	133	155	16%	365	388	7%
Telangana	12,287	14,579	19%	27,964	29,889	7%
Andhra Pradesh	9,298	10,407	12%	21,137	23,481	11%
Ladakh	123	186	51%	420	523	25%
Other Territory	135	182	35%	420	903	115%
Grand Total	3,01,175	3,46,938	15%	5,71,807	6,39,052	12%

NB/VM/KMN



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