

GST revenue collection for April 2024 highest ever at Rs 2.10 lakh crore

GST collections breach landmark milestone of ₹2 lakh crore

Gross Revenue Records 12.4% y-o-y growth

Net Revenue (after refunds) stood at ₹1.92 lakh crore; 17.1% y-o-y growth

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The Gross Goods and Services Tax (GST) collections hit a record high in April 2024 at ₹2.10 lakh crore. This represents a significant 12.4% year-on-year growth, driven by a strong increase in domestic transactions (up 13.4%) and imports (up 8.3%). After accounting for refunds, the net GST revenue for April 2024 stands at ₹1.92 lakh crore, reflecting an impressive 17.1% growth compared to the same period last year.

Positive Performance Across Components:

Breakdown of April 2024 Collections:

- Central Goods and Services Tax (CGST): ₹43,846 crore;
- State Goods and Services Tax (SGST): ₹53,538 crore;
- Integrated Goods and Services Tax (IGST): ₹99,623 crore, including ₹37,826 crore collected on imported goods;
- Cess: ₹13,260 crore, including ₹1,008 crore collected on imported goods.

Inter-Governmental Settlement: In the month of April, 2024, the central government settled ₹50,307 crore to CGST and ₹41,600 crore to SGST from the IGST collected. This translates to a total revenue of ₹94,153 crore for CGST and ₹95,138 crore for SGST for April, 2024 after regular settlement.

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 April, 2024 as compared to April, 2023. **Table-2** shows the state-wise figures of post settlement GST revenue of each State for the month of April, 2024.

Chart: Trends in GST Collection

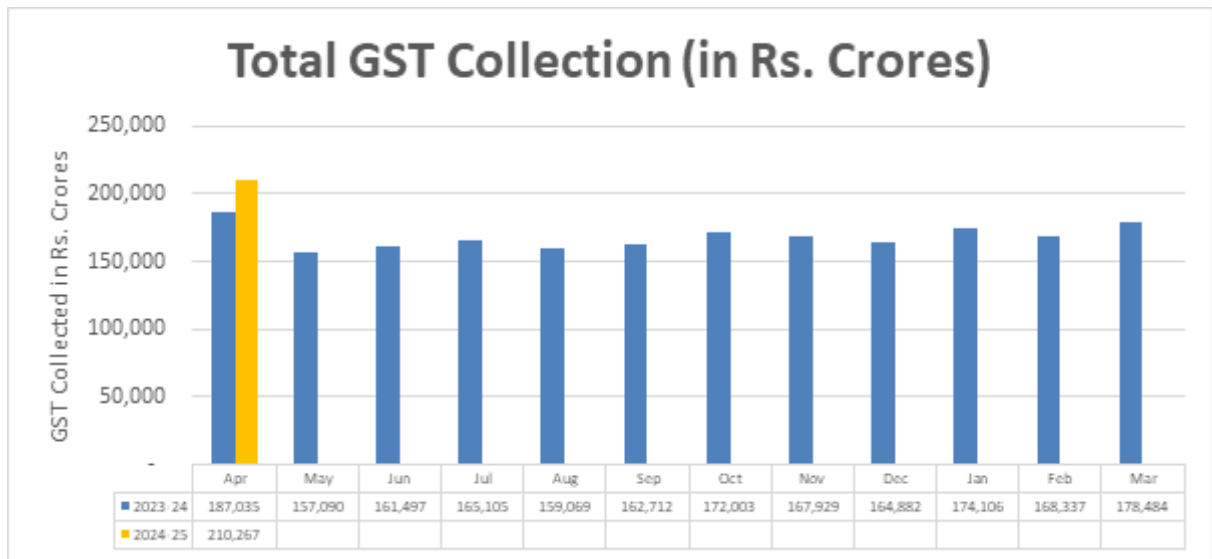


Table 1: State-wise growth of GST Revenues during April, 2024^[1]

State/UT	Apr-23	Apr-24	Growth (%)
Jammu and Kashmir	803	789	-2%
Himachal Pradesh	957	1,015	6%
Punjab	2,316	2,796	21%
Chandigarh	255	313	23%
Uttarakhand	2,148	2,239	4%
Haryana	10,035	12,168	21%
Delhi	6,320	7,772	23%
Rajasthan	4,785	5,558	16%
Uttar Pradesh	10,320	12,290	19%
Bihar	1,625	1,992	23%
Sikkim	426	403	-5%
Arunachal Pradesh	238	200	-16%
Nagaland	88	86	-3%

Manipur	91	104	15%
Mizoram	71	108	52%
Tripura	133	161	20%
Meghalaya	239	234	-2%
Assam	1,513	1,895	25%
West Bengal	6,447	7,293	13%
Jharkhand	3,701	3,829	3%
Odisha	5,036	5,902	17%
Chhattisgarh	3,508	4,001	14%
Madhya Pradesh	4,267	4,728	11%
Gujarat	11,721	13,301	13%
Dadra and Nagar Haveli and Daman & Diu	399	447	12%
Maharashtra	33,196	37,671	13%
Karnataka	14,593	15,978	9%
Goa	620	765	23%
Lakshadweep	3	1	-57%
Kerala	3,010	3,272	9%
Tamil Nadu	11,559	12,210	6%
Puducherry	218	247	13%
Andaman and Nicobar Islands	92	65	-30%
Telangana	5,622	6,236	11%

Andhra Pradesh	4,329	4,850	12%
Ladakh	68	70	3%
Other Territory	220	225	2%
Center Jurisdiction	187	221	18%
Grand Total	1,51,162	1,71,433	13%

Table-2: SGST & SGST portion of IGST settled to States/UTs
April (Rs. in crore)

State/UT	Pre-Settlement SGST			Post-Settlement SGST[2]		
	Apr-23	Apr-24	Growth	Apr-23	Apr-24	Growth
Jammu and Kashmir	394	362	-8%	918	953	4%
Himachal Pradesh	301	303	1%	622	666	7%
Punjab	860	999	16%	2,090	2,216	6%
Chandigarh	63	75	20%	214	227	6%
Uttarakhand	554	636	15%	856	917	7%
Haryana	1,871	2,172	16%	3,442	3,865	12%
Delhi	1,638	2,027	24%	3,313	4,093	24%
Rajasthan	1,741	1,889	9%	3,896	3,967	2%
Uttar Pradesh	3,476	4,121	19%	7,616	8,494	12%
Bihar	796	951	19%	2,345	2,688	15%
Sikkim	110	69	-37%	170	149	-12%
Arunachal Pradesh	122	101	-17%	252	234	-7%

Nagaland	36	41	14%	107	111	4%
Manipur	50	53	6%	164	133	-19%
Mizoram	41	59	46%	108	132	22%
Tripura	70	80	14%	164	198	21%
Meghalaya	69	76	9%	162	190	17%
Assam	608	735	21%	1,421	1,570	10%
West Bengal	2,416	2,640	9%	3,987	4,434	11%
Jharkhand	952	934	-2%	1,202	1,386	15%
Odisha	1,660	2,082	25%	2,359	2,996	27%
Chhattisgarh	880	929	6%	1,372	1,491	9%
Madhya Pradesh	1,287	1,520	18%	2,865	3,713	30%
Gujarat	4,065	4,538	12%	6,499	7,077	9%
Dadra and Nagar Haveli and Daman and Diu	62	75	22%	122	102	-16%
Maharashtra	10,392	11,729	13%	15,298	16,959	11%
Karnataka	4,298	4,715	10%	7,391	8,077	9%
Goa	237	283	19%	401	445	11%
Lakshadweep	1	0	-79%	18	5	-73%
Kerala	1,366	1,456	7%	2,986	3,050	2%
Tamil Nadu	3,682	4,066	10%	5,878	6,660	13%
Puducherry	42	54	28%	108	129	19%

Andaman and Nicobar Islands	46	32	-32%	78	88	13%
Telangana	1,823	2,063	13%	3,714	4,036	9%
Andhra Pradesh	1,348	1,621	20%	3,093	3,552	15%
Ladakh	34	36	7%	55	61	12%
Other Territory	22	16	-26%	86	77	-10%
Grand Total	47,412	53,538	13%	85,371	95,138	11%

[1] Does not include GST on import of goods

[2] Post-Settlement GST is cumulative of the GST revenues of the States/UTs and the SGST portion of the IGST settled to the States/UTs

NB/VM/KMN

