

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**LOK SABHA UNSTARRED QUESTION NO. 1430**  
ANSWERED ON MONDAY, 09 FEBRUARY, 2026/MAGHA 20, 1947 (SAKA)

**GST Collection and Corresponding Growth**

1430: Shri Raju Bista:  
Ms. S Jothimani:

Will the Minister of FINANCE be pleased to state:

- the GST revenue collected by the Union Government during the last five financial years indicating the share of Central GST, State GST, Integrated GST and Compensation Cess along with the corresponding growth rate over the previous years, State and year-wise;
- the details of the GST collection and tax devolution and grant-in-aid to West Bengal since 2019, district-wise;
- the details of funds allocated for Central Government projects in West Bengal since 2019, district-wise;
- the details of grants allocated to the districts of Darjeeling and Kalimpong under 14th and 15th Finance Commission;
- whether any shortfall or volatility has been observed in GST collections in certain States or sectors, if so, the details thereof and the reasons therefor;
- the measures taken by the Government to improve GST compliance and widen the tax base, including use of technology, data analytics and enforcement actions; and
- the steps taken by the Government through the GST Council to address concerns raised by States regarding revenue stability, rate rationalisation and compensation-related issues?

**ANSWER**

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

(a): The GST revenue collected during the last five financial years, state-wise and year-wise is given as per **Annexure A**. Further, the growth rate of Gross GST collection (CGST + SGST + IGST (Domestic + Imports)) over the previous years is as follows: -

Financial Year	Amount (in Rs. Crores)	Growth (%)
2021-22	13,75,624	
2022-23	16,79,395	22%
2023-24	18,73,695	12%
2024-25	20,55,558	10%
2024-25 (till Jan, 25)	17,01,891	
2025-26 (till Jan, 26)	18,43,384	8%

(b): District wise GST collection data is not maintained. However, the details of tax devolution (States' share) to the State of West Bengal, as recommended by the Finance Commission, since FY 2019-20, is given below: -

<b>Financial Year</b>	<b>Devolution of Shareable Taxes (in Rs. Crores)</b>
2019-20	48,048
2020-21	44,737
2021-22	67,518
2022-23	71,435
2023-24	84,972
2024-25	96,812
2025-26 (till 09.01.2026)	85,745

(c) & (d): District- wise data is not maintained.

(e): No. Monthly variation in GST collection is attributed to seasonal or cyclical spending pattern of consumers, rate rationalisation etc.

(f): The measures taken by the Government to improve GST compliance and widen the tax base are as follows: -

- a. several new technologies, including e-invoicing, biometric authentication at the time of registration, and a mobile app for Aadhar- based face authentication have been introduced.
- b. integrated data from third party sources such as CBDT, PFMS and PDS to assess risks associated with registration applications.
- c. Introduction of GSTR-1A, enabling taxpayers to make amendments in GSTR-1, ensuring greater accuracy in return filing.
- d. The newly launched Invoice Management System allows taxpayers to accept, reject, or keep an invoice pending, which forms the basis for GSTR-2B generation.

(g): GST Council in its 56<sup>th</sup> meeting held on 03.09.2025, recommended rationalization of the GST rates on many goods and services with a focus on common-man, labour-intensive industries, farmers and agriculture, health and key drivers of the economy. Rationalisation of the current

4-tiered tax rate structure into a citizen-friendly 'Simple Tax' - a 2-rate structure with a Standard Rate of 18% and a Merit Rate of 5%; a special de-merit rate of 40% for a select few goods and services was recommended.

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**GST Collection during the last 5 financial years (in Rs. Crores)**

State Code	State/UT	2021-22				2022-23				2023-24				2024-25				2025-26 (till Jan 26)			
		CGST	SGST	IGST	TOTAL	CGST	SGST	IGST	TOTAL	CGST	SGST	IGST	TOTAL	CGST	SGST	IGST	TOTAL	CGST	SGST	IGST	TOTAL
1	Jammu and Kashmir	1,378	2,066	1,194	4,638	1,532	2,350	1,296	5,178	2,079	2,945	1,594	6,619	2,113	2,991	1,954	7,059	1,824	2,480	1,650	5,954
2	Himachal Pradesh	1,381	1,997	4,629	8,006	1,669	2,346	4,742	8,758	1,874	2,597	5,464	9,935	1,945	2,709	5,669	10,323	1,601	2,206	4,274	8,081
3	Punjab	4,587	6,896	6,701	18,184	5,058	7,660	7,891	20,610	5,795	8,406	9,483	23,683	6,495	9,193	10,579	26,267	5,812	8,212	8,911	22,934
4	Chandigarh	366	507	1,091	1,963	461	629	1,253	2,343	526	689	1,537	2,751	582	777	1,510	2,869	515	654	1,413	2,581
5	Uttarakhand	2,578	3,780	7,235	13,593	3,315	4,787	8,619	16,722	3,861	5,415	9,824	19,100	4,046	5,847	10,648	20,542	3,430	5,104	7,875	16,409
6	Haryana	11,269	15,116	36,780	63,165	13,730	18,143	48,765	80,637	15,813	20,334	59,726	95,873	18,165	23,285	70,034	1,11,485	16,340	20,845	61,860	99,045
7	Delhi	9,292	11,329	24,609	45,230	11,323	13,619	29,878	54,820	13,254	15,647	36,232	65,134	15,156	17,788	42,706	75,650	13,937	16,070	37,962	67,968
8	Rajasthan	10,231	13,443	12,934	36,607	11,984	15,636	16,337	43,958	13,710	17,531	17,081	48,322	14,639	18,736	19,377	52,752	12,486	16,029	16,060	44,575
9	Uttar Pradesh	16,876	23,766	20,574	61,216	19,809	27,366	26,559	73,734	23,824	32,534	29,779	86,137	26,328	34,845	34,462	95,635	22,551	29,477	30,625	82,653
10	Bihar	3,793	6,083	1,718	11,594	4,553	7,543	2,446	14,543	5,025	8,535	2,418	15,978	5,431	9,925	2,774	18,129	4,708	8,406	2,787	15,900
11	Sikkim	188	254	2,368	2,810	224	301	2,629	3,155	317	420	2,969	3,706	307	399	3,356	4,062	327	414	2,519	3,259
12	Arunachal Pradesh	264	337	107	708	385	494	141	1,021	509	628	168	1,306	465	567	167	1,198	492	602	148	1,243
13	Nagaland	141	190	75	406	175	228	119	522	242	307	116	665	238	296	124	658	255	319	115	689
14	Manipur	211	287	52	550	226	321	66	612	250	346	72	667	248	348	102	698	227	296	80	602
15	Mizoram	118	163	35	316	151	230	38	418	181	273	45	499	193	264	53	511	120	175	56	351
16	Tripura	294	388	92	775	333	435	113	880	387	512	152	1,051	450	578	162	1,190	372	479	149	1,000
17	Meghalaya	294	367	1,094	1,755	397	489	1,170	2,056	491	607	1,137	2,235	529	646	1,003	2,178	457	571	907	1,934
18	Assam	3,641	4,638	3,325	11,604	4,001	5,180	3,901	13,082	4,739	6,010	3,820	14,569	5,118	6,533	4,346	15,997	4,331	5,639	4,015	13,985
19	West Bengal	14,501	18,164	11,740	44,404	17,655	21,514	14,639	53,809	19,267	23,436	15,308	58,010	19,790	24,085	17,552	61,427	17,294	20,693	16,347	54,333
20	Jharkhand	5,041	6,328	11,055	22,423	5,880	7,813	12,554	26,247	6,309	8,840	12,650	27,799	6,780	8,923	13,320	29,023	6,035	7,775	10,581	24,391
21	Odisha	10,827	12,743	12,925	36,495	11,799	14,211	14,558	40,568	13,823	16,455	15,102	45,380	14,677	18,108	17,957	50,743	12,004	15,338	14,681	42,024
22	Chhattisgarh	5,847	6,818	10,045	22,710	6,318	7,489	11,121	24,928	6,890	8,175	12,101	27,166	7,498	9,344	12,776	29,618	6,400	7,578	10,455	24,432
23	Madhya Pradesh	7,280	9,433	8,261	24,974	8,428	10,937	9,862	29,226	10,336	13,072	11,211	34,619	11,277	14,031	11,823	37,131	9,726	12,039	10,467	32,231
24	Gujarat	26,934	32,724	31,235	90,892	31,405	37,802	38,348	1,07,555	34,753	42,371	40,020	1,17,144	37,931	45,540	44,865	1,28,336	34,011	40,402	37,122	1,11,535
25	Daman and Diu	1	1	3	5	0	0	2	3	1	1	2	3	0	0	1	2	0	0	0	0
26	Dadra and Nagar Haveli	411	537	2,190	3,137	502	637	2,621	3,760	512	661	3,153	4,325	584	737	3,083	4,404	534	648	2,681	3,862
27	Maharashtra	59,243	70,516	74,141	2,03,901	72,880	85,532	92,027	2,50,439	86,258	1,00,843	1,09,787	2,96,888	98,729	1,13,769	1,21,415	3,33,913	88,250	1,01,122	1,10,182	2,99,555
29	Karnataka	22,697	28,660	35,101	86,457	28,448	35,429	45,602	1,09,479	33,321	40,969	54,123	1,28,414	36,905	45,314	59,550	1,41,770	33,498	41,145	56,028	1,30,671
30	Goa	1,031	1,418	1,894	4,343	1,509	2,018	1,955	5,482	1,818	2,352	2,264	6,433	2,073	2,609	2,417	7,100	1,752	2,182	1,845	5,779
31	Lakshadweep	8	9	1	18	8	10	3	21	16	19	10	45	7	9	5	21	4	6	11	21
32	Kerala	7,100	9,887	5,195	22,183	9,279	12,311	5,707	27,296	10,805	13,967	5,848	30,620	11,763	14,885	6,375	33,023	10,775	13,192	5,687	29,654
33	Tamil Nadu	22,015	29,441	26,961	78,417	27,361	36,353	32,612	96,326	31,693	41,082	39,807	1,12,582	34,283	46,318	41,244	1,21,846	30,754	39,711	37,806	1,08,271
34	Puducherry	229	366	1,223	1,818	303	463	1,599	2,365	333	509	1,786	2,628	364	553	1,935	2,852	335	485	1,434	2,255
35	Andaman and Nicobar Islands	122	170	40	332	139	183	50	372	157	206	63	426	180	228	72	481	151	188	114	453
36	Telangana	10,930	14,603	13,238	38,771	12,842	16,877	15,632	45,350	15,513	20,012	17,868	53,393	16,893	21,292	18,454	56,638	14,801	18,559	16,391	49,751
37	Andhra Pradesh	7,844	10,567	11,938	30,350	9,585	12,542	14,312	36,439	10,687	14,008	16,206	40,900	11,201	14,488	16,293	41,981	9,780	12,544	12,737	35,061
38	Ladakh	76	99	31	206	122	171	38	332	188	250	42	480	211	276	56	543	179	242	54	475
97	Other Territory	100	126	1,364	1,590	136	201	2,272	2,609	156	231	2,227	2,615	179	208	2,086	2,473	222	306	1,723	2,251
99	Center Jurisdiction	-	-	2,121	2,121	-	-	1,941	1,941	-	-	2,507	2,507	-	-	3,275	3,275	-	-	3,624	3,624
	<b>GST Collection (Domestic)</b>	<b>2,69,137</b>	<b>3,44,216</b>	<b>3,85,314</b>	<b>9,98,667</b>	<b>3,23,923</b>	<b>4,10,251</b>	<b>4,73,421</b>	<b>12,07,596</b>	<b>3,75,710</b>	<b>4,71,195</b>	<b>5,43,704</b>	<b>13,90,609</b>	<b>4,13,776</b>	<b>5,16,448</b>	<b>6,03,582</b>	<b>15,33,805</b>	<b>3,66,288</b>	<b>4,52,133</b>	<b>5,31,374</b>	<b>13,49,795</b>
	<b>GST Collection (Imports)</b>	<b>-</b>	<b>-</b>	<b>3,76,956</b>	<b>3,76,956</b>	<b>-</b>	<b>-</b>	<b>4,71,799</b>	<b>4,71,799</b>	<b>-</b>	<b>-</b>	<b>4,83,086</b>	<b>4,83,086</b>	<b>-</b>	<b>-</b>	<b>5,21,753</b>	<b>5,21,753</b>	<b>-</b>	<b>-</b>	<b>4,93,589</b>	<b>4,93,589</b>
	<b>TOTAL GST Collection</b>	<b>2,69,137</b>	<b>3,44,216</b>	<b>7,62,270</b>	<b>13,75,624</b>	<b>3,23,923</b>	<b>4,10,251</b>	<b>9,45,220</b>	<b>16,79,395</b>	<b>3,75,710</b>	<b>4,71,195</b>	<b>10,26,790</b>	<b>18,73,695</b>	<b>4,13,776</b>	<b>5,16,448</b>	<b>11,25,334</b>	<b>20,55,558</b>	<b>3,66,288</b>	<b>4,52,133</b>	<b>10,24,963</b>	<b>18,43,384</b>

**Cess Collection during the last 5 financial years (in Rs. Crores)**

State Code	State/UT	2021-22	2022-23	2023-24	2024-25	2025-26 (till Jan 26)	Total
1	Jammu and Kashmir	54	68	86	116	99	423
2	Himachal Pradesh	17	20	21	29	44	131
3	Punjab	222	340	378	455	282	1,676
4	Chandigarh	15	22	20	46	20	123
5	Uttarakhand	87	124	131	129	79	549
6	Haryana	4,977	6,031	7,041	7,878	4,799	30,726
7	Delhi	1,022	1,023	1,312	1,352	799	5,508
8	Rajasthan	1,872	1,501	1,852	2,032	1,066	8,323
9	Uttar Pradesh	12,649	14,236	15,556	16,577	14,079	73,097
10	Bihar	1,940	2,005	2,043	2,078	1,640	9,706
11	Sikkim	1	1	1	2	2	6
12	Arunachal Pradesh	2	2	2	2	2	10
13	Nagaland	14	44	47	24	12	140
14	Manipur	2	3	3	1	2	9
15	Mizoram	0	1	1	1	2	5
16	Tripura	2	3	3	3	2	13
17	Meghalaya	9	19	24	14	18	84
18	Assam	403	628	1,033	1,418	1,203	4,685
19	West Bengal	3,494	4,251	4,603	5,465	4,228	22,040
20	Jharkhand	5,431	5,772	6,939	7,818	3,925	29,885
21	Odisha	7,840	8,874	9,368	10,186	5,882	42,149
22	Chhattisgarh	6,861	7,041	7,708	7,565	4,445	33,619
23	Madhya Pradesh	6,280	7,006	7,554	7,941	5,236	34,018
24	Gujarat	6,263	6,667	8,025	8,412	5,132	34,499
25	Daman and Diu	-	-	-	-	-	-
26	Dadra and Nagar Haveli	4	11	7	4	9	34
27	Maharashtra	14,092	19,907	23,229	25,942	16,172	99,342
29	Karnataka	9,468	13,342	16,852	17,794	12,693	70,149
30	Goa	21	39	42	46	24	172
31	Lakshadweep	-	-	-	-	-	-
32	Kerala	80	75	57	85	112	410
33	Tamil Nadu	7,076	8,051	8,747	9,269	5,146	38,289
34	Puducherry	5	8	8	13	4	40
35	Andaman and Nicobar Islands	0	1	2	2	1	6
36	Telangana	6,310	6,481	6,549	6,349	4,629	30,317
37	Andhra Pradesh	2,361	3,794	3,398	2,843	1,597	13,993
38	Ladakh	1	1	1	2	0	5
97	Other Territory	-	0	-	-	-	0
99	Center Jurisdiction	-	-	-	-	-	-
	<b>Cess Collection (Domestic)</b>	<b>98,878</b>	<b>1,17,390</b>	<b>1,32,639</b>	<b>1,41,892</b>	<b>93,386</b>	<b>5,84,185</b>
	Cess Collection (Imports)	8,789	10,896	11,915	11,410	5,923	48,933
	<b>Total Cess Collection</b>	<b>1,07,667</b>	<b>1,28,286</b>	<b>1,44,554</b>	<b>1,53,302</b>	<b>99,309</b>	<b>6,33,118</b>