



Ministry of Finance



GST Revenue collection for December 2020 recorded all time high since implementation of GST



₹ 1,15,174 crore gross GST revenue collected in December

Revenues for December 2020 are 12% higher than the GST revenues in the same month last year

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The gross GST revenue collected in the month of December 2020 is **₹ 1,15,174 crore** of which CGST is **₹ 21,365 crore**, SGST is **₹ 27,804 crore**, IGST is **₹ 57,426 crore** (including ₹ 27,050 crore collected on import of goods) and Cess is ₹ 8,579 crore (including ₹ 971 crore collected on import of goods). The total number of GSTR-3B Returns filed for the month of November up to 31st December 2020 is 87 lakhs.

The government has settled ₹ 23,276 crore to CGST and ₹ 17,681 crore to SGST from IGST as regular settlement. The total revenue earned by Central Government and the State Governments after regular settlement in the month of December 2020 is ₹ 44,641 crore for CGST and ₹ 45,485 crore for the SGST.

In line with the recent trend of recovery in the GST revenues, the revenues for the month of December 2020 are **12% higher** than the GST revenues in the same month last year. During the month, revenues from import of goods was 27% higher and the revenues from domestic transaction (including import of services) are 8% higher than the revenues from these sources during the same month last year.

The GST revenues during December 2020 have been the highest since the introduction of GST and **it is the first time that it has crossed ₹ 1.15 lakh crore**. The highest GST collection till now was ₹ 1,13,866 crore in the month of April 2019. The revenues of April normally tend to be high since they pertain to the returns of March, which marks the end of financial year. The December 2020 revenues are significantly higher than last month's revenues of ₹ 1,04,963 crore.

This is the highest growth in monthly revenues since last 21 months. This has been due to combined effect of the rapid economic recovery post pandemic and the nation-wide drive against GST evaders and fake bills alongwith many systemic changes introduced recently, which have led to improved compliance.

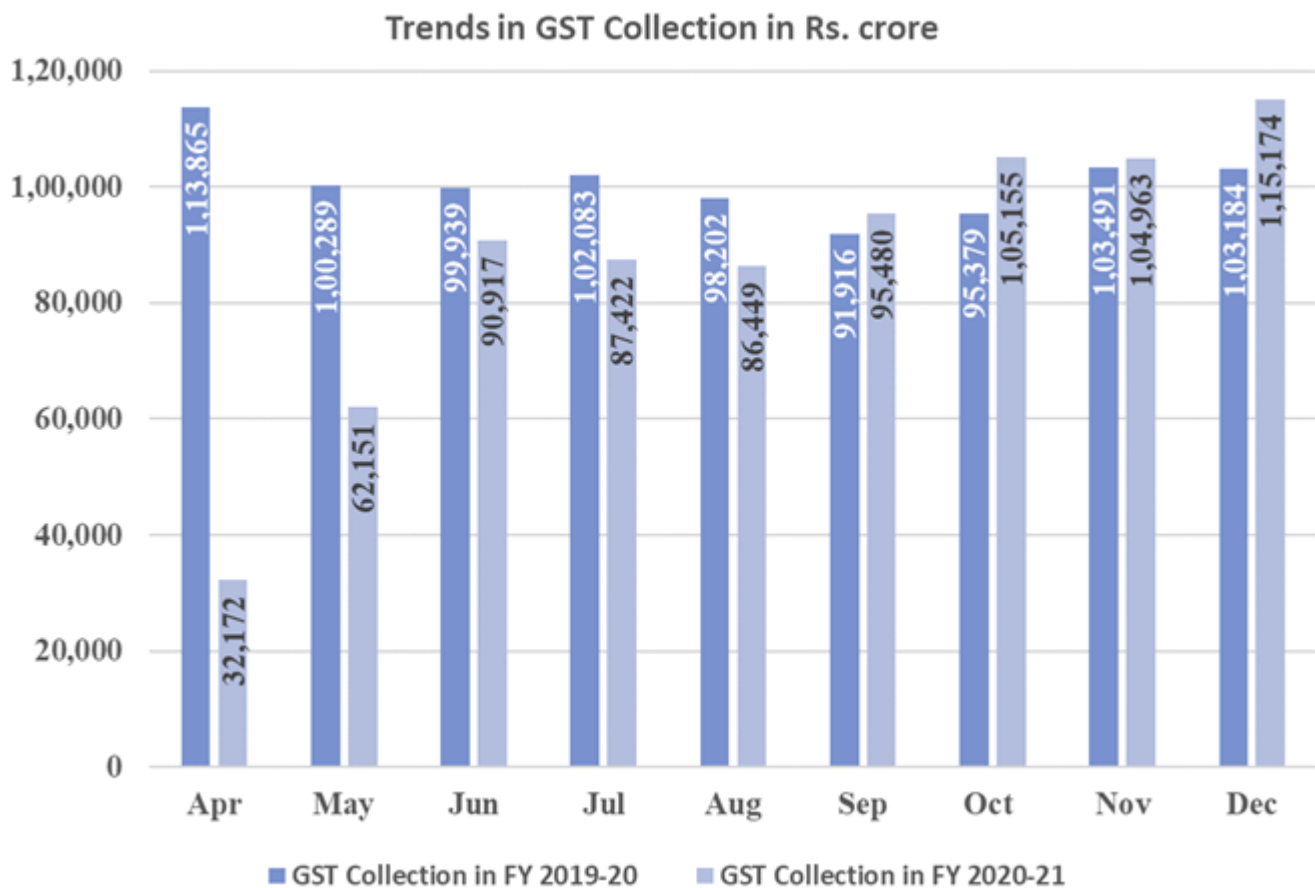
Till now, GST revenues have crossed ₹ 1.1 lakh crore three times since introduction of GST.

This is the third month in a row in the current financial year after the economy has been showing signs of recovery post pandemic that the GST revenues have been more than ₹ 1 lakh crore. The

average growth in GST revenues during the last quarter has been 7.3% as compared to (-) 8.2% during the second quarter and

(-) 41.0% during the first quarter of the financial year.

The chart below shows trends in monthly gross GST revenues during the current year. The table shows the state-wise figures of GST collected in each State during the month of December 2020 as compared to December 2019.



State-wise growth of GST Revenues during December 2020[1]

State	Dec-19	Dec-20	Growth



1	Jammu and Kashmir	409	318	-22%
2	Himachal Pradesh	699	670	-4%
3	Punjab	1,290	1,353	5%
4	Chandigarh	168	158	-6%
5	Uttarakhand	1,213	1,246	3%
6	Haryana	5,365	5,747	7%
7	Delhi	3,698	3,451	-7%
8	Rajasthan	2,713	3,135	16%
9	Uttar Pradesh	5,489	5,937	8%
10	Bihar	1,016	1,067	5%
11	Sikkim	214	225	5%
12	Arunachal Pradesh	58	46	-22%
13	Nagaland	31	38	23%
14	Manipur	44	41	-8%
15	Mizoram	21	25	21%
16	Tripura	59	74	25%
17	Meghalaya	123	106	-14%
18	Assam	991	984	-1%
19	West Bengal	3,748	4,114	10%
20	Jharkhand	1,943	2,150	11%



21	Odisha	2,383	2,860	20%
22	Chhattisgarh	2,136	2,349	10%
23	Madhya Pradesh	2,434	2,615	7%
24	Gujarat	6,621	7,469	13%
25	Daman and Diu	94	4	-96%
26	Dadra and Nagar Haveli	154	259	68%
27	Maharashtra	16,530	17,699	7%
29	Karnataka	6,886	7,459	8%
30	Goa	363	342	-6%
31	Lakshadweep	1	1	-32%
32	Kerala	1,651	1,776	8%
33	Tamil Nadu	6,422	6,905	8%
34	Puducherry	165	159	-4%
35	Andaman and Nicobar Islands	30	22	-26%
36	Telangana	3,420	3,543	4%
37	Andhra Pradesh	2,265	2,581	14%
38	Laddakh	0	8	
97	Other Territory	118	88	-25%
99	Center Jurisdiction	75	127	68%
Grand Total		81,042	87,153	8%



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[1] Does not include GST on import of goods





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