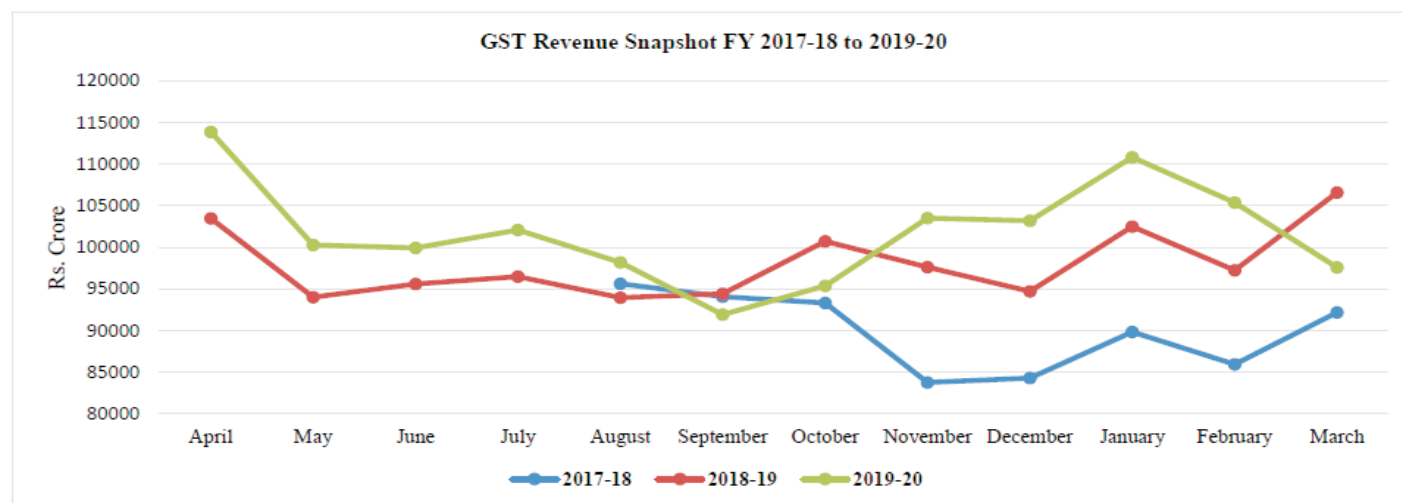


GST Revenue Overview

Since implementation of GST in July 2017, with few ups and downs, it has gradually stabilized with passage of time. The gross GST revenue (before settlement) had witnessed a growth rate of 19.4% in the corresponding period of FY 2018-19 over FY 2017-18. Further, GST revenue's growth in FY 2019-20 was 3.8% over last FY 2018-19. The snapshot and line diagram of gross GST collection in the journey of GST since its beginning until March 2020 (in last three financial years) are presented below:



Snapshot of Gross GST Collection (In Rs. Crore)

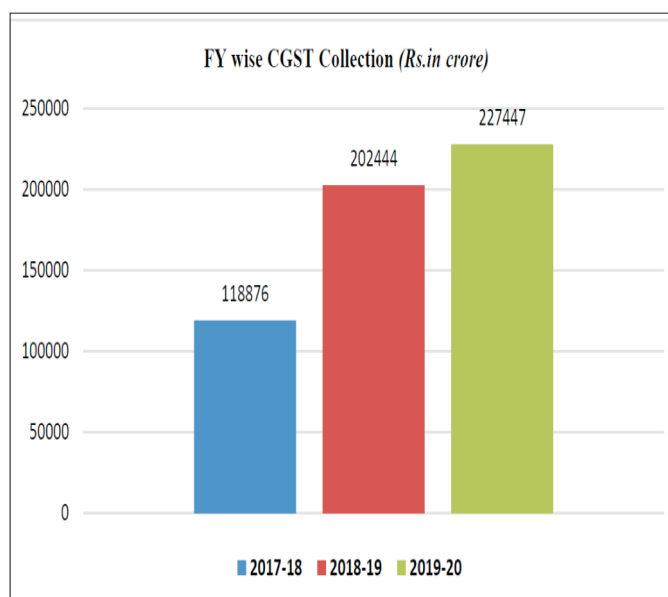
Month	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total
2017-18				21572	95633	94064	93333	83780	84314	89825	85962	92167	740650
2018-19	103459	94016	95610	96483	93960	94442	100710	97637	94725	102503	97247	106577	1177369
2019-20	113865	100289	99939	102083	98202	91916	95380	103492	103184	110818	105366	97597	1222131

Source: Department of Revenue, <https://pib.gov.in/PressReleaseIframePage.aspx?PRID=1609919>

Central GST Collection

A comparative analysis and graphical representation of CGST, which is the central tax component of GST and accrues to the central government for last three financial years is presented below:

CGST Revenue (Rs. In Cr.)			
Month	2017-18	2018-19	2019-20
Apr		18653	21163
May		15866	17811
Jun		15968	18366
Jul	10	15877	17912
Aug	15252	15303	17733
Sep	15131	15318	16630
Oct	14962	16464	17582
Nov	13690	16812	19592
Dec	13928	16442	19962
Jan	14874	17763	20944
Feb	14763	17625	20569
Mar	16266	20353	19183
Total	118876	202444	227447

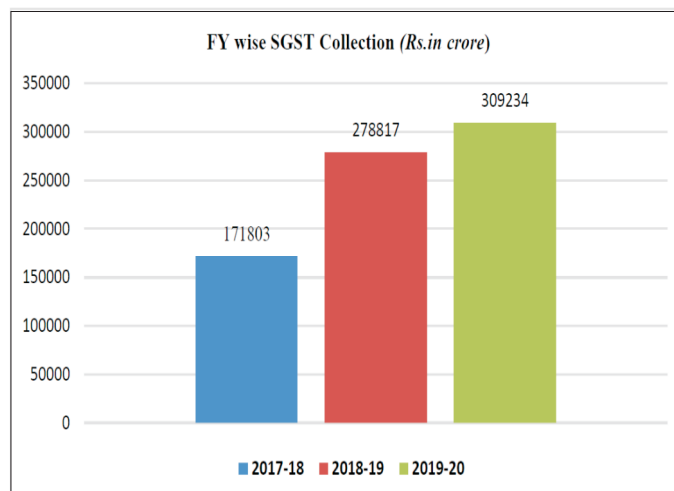


Source: Department of Revenue

State GST Collection

SGST, which accrues to the States, has shown 10.9 % growth in FY 2019-20 compared to the previous FY 2018-19. A comprehensive analysis and histogram showing the SGST collection in the last three financial years since inception of GST is as under:

SGST Revenue (Rs. In Cr.)			
Month	2017-18	2018-19	2019-20
Apr		25704	28801
May		21691	24462
Jun		22021	25343
Jul	10	22293	25008
Aug	23257	21154	24239
Sep	21979	21061	22598
Oct	22345	22826	23674
Nov	20294	23070	27144
Dec	19700	22459	26792
Jan	21542	24826	28224
Feb	20621	24192	27348
Mar	22055	27520	25601
Total	171803	278817	309234



Source: Department of Revenue

State wise GST Collection

The State wise GST collection in the FY 2019-20 and 2018-19 along with growth in collection of State's revenue are tabulated below:

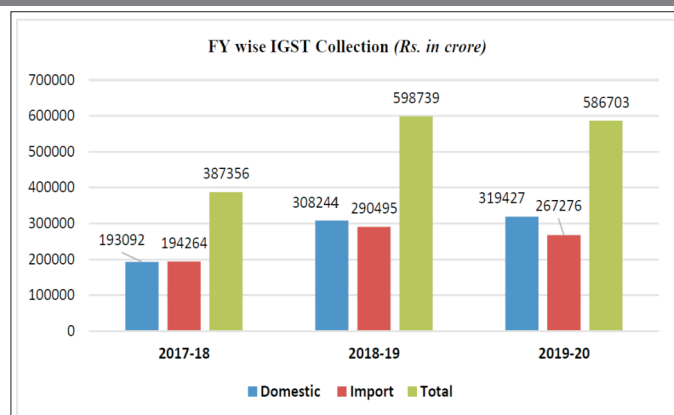
Sl.	State/UTs	2018-19	2019-20	Growth	Sl.	State/UTs	2018-19	2019-20	Growth
1	Maharashtra	170,289	185,917	9%	20	Assam	8,989	10,423	16%
2	Karnataka	78,763	83,408	6%	21	HP	7,593	7,960	5%
3	Gujarat	73,440	78,923	7%	22	Goa	4,103	4,280	4%
4	Tamil Nadu	70,562	74,430	5%	23	J&K	3,792	4,010	6%
5	Uttar Pradesh	61,337	65,281	6%	24	Sikkim	1,917	2,248	17%
6	Haryana	55,233	59,560	8%	25	Chandigarh	1,779	1,988	12%
7	Delhi	39,845	44,161	11%	26	Puducherry	1,924	1,871	-3%
8	West Bengal	39,780	43,386	9%	27	Dadra & Nag	1,718	1,810	5%
9	Telangana	36,408	39,820	9%	28	Other Territ.	2,484	1,753	-29%
10	Rajasthan	30,722	32,821	7%	29	Meghalaya	1,368	1,522	11%
11	Odisha	26,952	29,677	10%	30	Daman & Diu	1,105	1,155	5%
12	Madhya Pradesh	25,683	28,354	10%	31	Center Jurisdiction	580	1,003	73%
13	Andhra Pradesh	25,331	27,108	7%	32	Tripura	556	680	22%
14	Chhattisgarh	22,932	24,160	5%	33	Arunachal Pr	398	581	46%
15	Jharkhand	23,916	22,847	-4%	34	Manipur	309	435	41%
16	Kerala	16,343	19,234	18%	35	Andam & Nic	297	361	21%
17	Punjab	13,979	15,235	9%	36	Nagaland	227	317	40%
18	Uttarakhand	15,150	14,722	-3%	37	Mizoram	213	296	39%
19	Bihar	10,755	12,640	18%	38	Lakshadweep	20	20	2%
		(Rs. in crore)			Total		876,794	944,414	8%

Source: PIB Press Release dated 1.4.2020, <https://pib.gov.in/PressReleaseDetail.aspx?PRID=1609919>

Integrated GST Collection

IGST which is a summation of CGST and SGST, is a tax levied and collected on the inter-state supply and import of goods or services and paid after adjusting available credit of IGST, CGST, and SGST.

Though IGST collection on imports has shown negative growth of 8%, yet IGST collection on domestic supplies has shown positive growth of 3.6% in the FY 2019-20 against FY 2018-19. IGST collection (Rs. in Crore) from domestic transactions (inter-state supplies) and from imports in the last three financial years are tabulated along with graphical presentation:



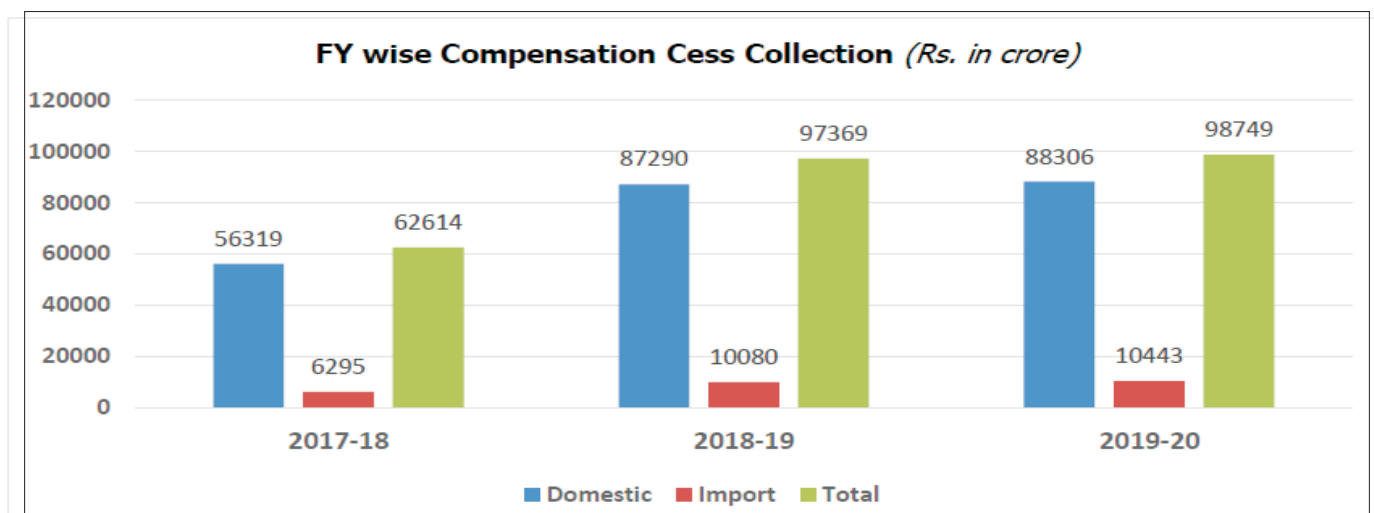
Month	2017-18			2018-19			2019-20		
	Domestic	Import	Total	Domestic	Import	Total	Domestic	Import	Total
Apr				29302	21246	50548	31444	23289	54733
May				24673	24447	49120	25016	24875	49891
Jun				25005	24493	49498	25792	21980	47772
Jul	32	20926	20958	25099	24852	49951	26366	24246	50612
Aug	26901	23068	49968	23363	26512	49875	24140	24818	48958
Sep	25000	23929	48930	24762	25308	50070	22972	22097	45069
Oct	25879	22116	47995	26511	26908	53419	25071	21446	46517
Nov	22667	20026	42694	25593	24133	49726	28080	20948	49028
Dec	22048	20717	42765	24301	23635	47936	26804	21295	48099
Jan	23793	21546	45338	27169	24056	51225	29532	23481	53013
Feb	22779	19603	42382	25569	21384	46953	27758	20745	48503
Mar	23993	22333	46326	26897	23521	50418	26452	18056	44508
Total	193092	194264	387356	308244	290495	598739	319427	267276	586703

Source: Department of Revenue

Compensation Cess

The GST Compensation Cess is collected for the purpose of compensating States if they have any loss in revenue due to the implementation of GST till 2022. Cess collection has shows only 1.4 per cent growth in FY 2019-20 compared to the previous FY. The compensation cess collected through import and domestic supplies have grown 3.6 per cent and 1.2 per cent respectively compared to the previous FY.

The Compensation Cess collection in the last three financial years is as under:



Month	2017-18			2018-19			2019-20		
	Domestic	Import	Total	Domestic	Import	Total	Domestic	Import	Total
Apr				7852	702	8554	8115	1053	9168
May				6485	854	7339	7172	953	8125
Jun				7349	773	8122	7581	876	8457
Jul	0	593	593	7568	794	8362	7754	797	8551
Aug	6608	548	7156	6779	849	7628	6432	841	7273
Sep	7302	722	8024	7224	769	7993	6892	728	7620
Oct	7291	740	8032	7045	955	8000	6833	774	7607
Nov	6420	683	7103	7189	842	8031	6858	869	7727
Dec	7164	758	7922	7051	838	7888	7484	847	8331
Jan	7282	788	8070	7788	902	8690	7813	824	8637
Feb	7550	645	8196	7566	910	8476	7907	1040	8947
Mar	6702	817	7520	7395	891	8286	7465	841	8306
Total	56319	6295	62614	87290	10080	97369	88306	10443	98749
Mar	6702	817	7520	7395	891	8286	7465	841	8306
Total	56319	6295	62614	87290	10080	97369	88306	10443	98749

(Rs. in Crore)

Source: Department of Revenue

Relief measures in respect of COVID-19 outbreak

The Government has passed an ordinance on 31st March 2020 namely "The Taxation and other Laws (Relaxation of Certain Provisions) Ordinance, 2020 for various trade facilitation measures in wake of COVID 19. Following the power vested through the above ordinance, following notifications and circulars has been issued:

Relaxation in opting for composition scheme and cumulative adjustment of ITC

To allow Composition taxpayers to file their option in CMP-02 till 30th June, 2020 for the financial year 2020-21. To allow cumulative application of the condition in rule 36(4) for the months of February, 2020 to August, 2020 in the return for tax period of September, 2020.

Source: Notification No. 30/2020-Central Tax, dated 03.04.2020.

Relaxations in filing of GST Returns, late fee and interest

Based on the aggregate turnover of taxpayers in the preceding financial year, the Government has issued some relaxations in filing of GST returns, waived late fees and interests for delay in furnishing returns for the month of February to May 2020 through various notifications, which are illustrated below:

Turnover more than Rs. 5 crore

Month	Form	Due date	Late fee	Interest
Feb-20	GSTR-1	No change	Applicable	No interest for 15 days from due date thereafter interest @9% if GSTR-3B filed on or before 24.6.2020
	GSTR-3B	No change	No late fee till 24.6.2020	
Mar-20	GSTR-1	No change	No late fee till 30.6.2020	No interest for 15 days from due date thereafter interest @9% if GSTR-3B filed on or before 24.6.2020
	GSTR-3B	No change	No late fee till 24.6.2020	
Apr-20	GSTR-1	No change	No late fee till 30.6.2020	No interest for 15 days from due date thereafter interest @9% if GSTR-3B filed on or before 24.6.2020
	GSTR-3B	No change	No late fee till 24.6.2020	
May-20	GSTR-1	No change	No late fee till 30.6.2020	Since R-3B due date changed, interest @18% applicable if GSTR-3B filed after 27.6.2020
	GSTR-3B	27.6.2020	No late fee till 27.6.2020	

Turnover more than Rs. 1.5 crore and up to Rs. 5 crore

Month	Form	Due date	Late fee	Interest
Feb-20	GSTR-1	No change	Applicable	No interest if GSTR-3B filed on or before 29.6.2020
	GSTR-3B	No change	No late fee till 29.6.2020	
Mar-20	GSTR-1	No change	No late fee till 30.6.2020	No interest if GSTR-3B filed on or before 29.6.2020
	GSTR-3B	No change	No late fee till 29.6.2020	
Apr-20	GSTR-1	No change	No late fee till 30.6.2020	No interest if GSTR-3B filed on or before 30.6.2020
	GSTR-3B	No change	No late fee till 30.6.2020	
May-20	GSTR-1	No change	No late fee till 30.6.2020	Since R-3B due date changed, interest @18% applicable if GSTR-3B filed after 12.7.2020 (State-1), 14.7.2020 (State-2)
	GSTR-3B	12.7.2020 (State-1), 14.7.2020 (State-2)*	No late fee till 12.7.2020 (State-1), 14.7.2020 (State-2)	

Turnover upto Rs. 1.5 crore

Month	Form	Due date	Late fee	Interest
Feb-20	GSTR-1	Qtrly-30.6.2020	No late fee till 30.6.2020	No interest if GSTR-3B filed on or before 30.6.2020
	GSTR-3B	No change	No late fee till 30.6.2020	
Mar-20	GSTR-1	Qtrly-30.6.2020	No late fee till 30.6.2020	No interest if GSTR-3B filed on or before 03.7.2020
	GSTR-3B	No change	No late fee till 03.7.2020	
Apr-20	GSTR-1	Qtrly-31.7.2020	No Change	No interest if GSTR-3B filed on or before 06.7.2020
	GSTR-3B	No change	No late fee till 06.7.2020	
May-20	GSTR-1	Qtrly-31.7.2020	No Change	Since R-3B due date changed, interest @18% applicable if GSTR-3B filed after 12.7.2020 (State-1), 14.7.2020 (State-2)
	GSTR-3B	12.7.2020 (State-1), 14.7.2020 (State-2)*	No late fee till 12.7.2020 (State-1), 14.7.2020 (State-2)	

***Note:** **States-1:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep., **States-2:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.

Source: Notification No. 31/2020-Central Tax, 32/2020-Central Tax, 33/2020-Central Tax, 36/2020-Central Tax, dated 03.04.2020

Due date of CMP-08 & GSTR-4 extended

Seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending March, 2020 till 07.07.2020 and filing FORM GSTR-4 for FY 2020-21 till 15.07.2020.

Source: Notification No. 34/2020-Central Tax, dated 03.04.2020

Validity of E-Way Bill extended

Seeks to extend time limit for completion or compliance which falls during the period from 20.03.2020 to 29.06.2020 upto 30.06.2020 and if validity period of an e-way bill is expiring during the period 20.03.2020 to 15.04.2020, then the validity period of such e-way bill is deemed to have been extended till the 30.04.2020.

Source: Notification No. 35/2020-Central Tax, dated 03.04.2020

Effective date for Rule 87(13) & Form GST PMT-09

Seeks to give effect date of 21-4-2020 to the provisions of rule 87 (13) and FORM GST PMT -09 of the CGST

Rules, 2017

Source: Notification No. 37/2020-Central Tax, dated 28.04.2020

Clarification issued in respect of COVID-19

To clarify various measures announced vide Notification No 30/2020 to 35/2020-for providing relief to the taxpayers in view of pandemic COVID-19.

Source: Circular No. 136/06/2020-GST, dated 03.04.2020

Clarification issued in implementation of provisions of CGST Act

To clarify certain challenges faced by the registered persons in implementation of provisions of the CGST Act, 2017 on account of the measures taken in view of COVID-19.

Source: Circular No. 137/07/2020-GST, dated 13.04.2020

Implementation of decision to expedite pending refund claims

CBIC has issued an instruction disposal of pending refund claims.

Source: Instruction No. 2/1/2020-GST, dated 09.04.2020

Printed & Published by: **GST COUNCIL SECRETARIAT**
5th Floor, Tower-II, Jeevan Bharati Building, Connaught Place,
New Delhi 110 001, Ph: 011-23762656, www.gstcouncil.gov.in

DISCLAIMER: This newsletter is in-house efforts of the GST Council Secretariat. The contents of this newsletter do not represent the views of GST Council and are for reference purpose only.