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**Revenue performance of
Value Added Tax (VAT) and
Goods and Services Tax (GST):
*An Interstate Comparison with
Special Reference to Kerala***

**Anitha Kumary L.
Shency Mathew**

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ABBREVIATIONS

AP	Andhra Pradesh
BE	Budget Estimate
CBIC	Central Board of Indirect Taxes and Customs
CCT	Commissioner of Commercial Taxes
CGST	Central Goods and Service Tax
CST	Central Sales Tax
EC	Empowered Committee
EEC	European Economic Community
FY	Financial Year
GSP	GST Suvidha Providers
GSDP	Gross State Domestic Product
GST	Goods and Service Tax
GSTN	Goods and Service Tax Network
IGST	Integrated Goods and Service Tax
IT	Information Technology
ITES	Information Technology Enabled Service
MSP	Managed Service Provider
MIS	Management Information System
PIB	Press Information
RBI	Reserve Bank of India
RE	Revised Estimate
RNR	Revenue Neutral Rate
SGST	State Goods and Service Tax
UP	Uttar Pradesh
UTGST	Union Territory Goods and Service Tax
VAT	Value Added Tax
WB	West Bengal

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ABSTRACT

The performance of VAT in different states for the last 12 years from 1st April 2005 to 30th June 2017 gives a clear picture of revenue mobilization during the period. This study seeks to find out the best performed states under VAT period hoping that gives some insights into the revenue collection of the states under GST. The main objectives of the study are to assess the interstate performance of VAT collection of major states (excluding special category states), to analyze the revenue performance of Kerala under VAT and GST period and to explore the factors influencing the GST revenue collection in various States of India.

Revenue performance of VAT was analysed by looking at time series data on total Sales Tax/VAT of different States. Time series analysis of VAT was restricted due to the non-availability of disaggregated data on VAT of various states. The study analysed the VAT performance of States based on the rate of growth of total sales tax including VAT, Tax – GDP ratio and per capita sales tax revenue.

State-wise sales tax data shows that Maharashtra is top among all other states for the entire VAT period. But for the sales tax – GSDP ratio, Andhra Pradesh and Kerala are the best performers. While looking into the per capita sales tax revenue, Haryana and Tamilnadu are performing well along with the top performer Kerala. Analysis of disaggregated data on VAT for different states for three time points; 2009-10, 2013-14 and 2015-16 shows that in per capita VAT revenue, Haryana and Kerala maintained top positions and for VAT – GSDP ratio Andhra Pradesh performed at the top till the formation of Telengana. Gujarat, Kerala and Karnataka are the other best performers in VAT- GSDP ratio. From the analysis of the available data on month wise GST revenue collection in India, it can be seen a growth of 8.21 percent in the average monthly GST collection from July 2017 – March 2018 to April 2018 – February 2019. GST revenue collection in Kerala is showing a positive trend with the support of ad hoc settlement and compensation received.

High fluctuation in monthly GST collection is on account of different reasons such as technological glitches, lack of understanding of the return filing, delay in adherence to reverse charge mechanism, rate reduction of various goods etc. It is observed that from the available data on GST collection, the states who have reported a high revenue collection under GST scenario are having higher rank in the following five aspects such as higher new GST registration, strong export base, large service providers, big manufacturers and good consumption base. It is seen that in Kerala we are lagging behind in the above factors which have strong influence on GST revenue collection. Only in the case of per capita consumption expenditure Kerala ranked first. It is implied that mere consumption base is only one of the reasons for higher revenue collection under GST.

Revenue performance of Value Added Tax (VAT) and Goods and Services Tax (GST) - An Interstate comparison with special reference to Kerala

Introduction

Value Added Tax (VAT)

In India, VAT completed its 12 years of journey from 1st April 2005 to 30th June 2017. The report, titled 'Reform of Domestic Trade Taxes in India', on reforming indirect taxes, especially State sales tax, by National Institute of Public Finance and Policy, New Delhi in 1994 prepared under the leadership of Dr. Amaresh Bagchi laid the ground for implementation of VAT in States. Some of the key recommendations of the report were;

- a) Replacing sales tax by a comprehensive VAT covering all transactions from production to consumption
- b) Harmonization and rationalization of tax rates across States with two or three rates within specified bands
- c) Pruning of exemptions and concessions except for a basic threshold limit and items like unprocessed food
- d) Zero rating of exports
- e) Inter-State sales and consignment transfers to registered dealers;
- f) Taxing inter-State sales to non-registered persons as local sales
- g) Modernization of tax administration
- h) Computerization of operations and simplification of forms and procedures.

In India VAT was introduced on goods only, though it is a tax on the value added on goods and services. There were two general rates for VAT; 5% and 14.5%. Alcohol for human consumption and certain petroleum products such as Petrol, Diesel and Aviation turbine fuel were kept outside VAT. The general features of VAT are

- a) Simple
- b) Shares the burden to all levels of supply chain
- c) Fewer rates
- d) Uniform floor rates throughout the country
- e) Taxes only on the value addition
- f) Minimum cascading (double taxation)
- g) Lesser procedure
- h) Helps better compliance and audit trail
- i) No input tax burden on inventories, exports become competitive, and

j) Larger tax base, domestic products have no hidden taxes.

The introduction of VAT in the States has reduced the cascading effect by giving set off for tax paid on inputs as well as tax paid on previous purchases and has been an improvement over the previous sales tax regime. As VAT has a number of uniform features in rates, laws, rules, procedures and administration among states, an assessment of tax collection from its inception to closing is worthwhile. However, India's VAT suffered from the limitation that it does not cover services, which is the fastest growing segment of the Indian economy. The new indirect tax, Goods and Services Tax (GST) covers both goods and services and therefore is an improvement over the VAT system. GST is introduced after subsuming VAT and various other indirect taxes of Centre and State Governments. The performance of VAT in different states for the last 12 years gives a clear picture of revenue mobilization during the period. This study seeks to find out the best performed states under VAT period which would give some insights into the revenue collection of the states under GST. Against this background the following are the objectives of the study.

- To assess the interstate performance of VAT collection of major states (excluding special category states)
- To analyze the revenue performance of Kerala under VAT and GST period
- To explore the factors influencing the GST revenue collection in various States of India

The major sources of data for the study are relevant issues of Reserve Bank of India publication 'State Finances: A study of budgets'. We have also collected data and information from various government websites. State Domestic Product data are taken from Central Statistical Organisation and Population figures from Census of India. In addition to this, we have also used data and information from relevant studies in this area and other published sources. The study is divided into two parts. First part gives the analysis of VAT revenue of various states. The second part explains GST scenario and the factors influencing GST revenue of States.

I

Revenue Performance of VAT – Interstate Comparison with Special Reference to Kerala

Introduction of VAT by States has been hailed as one of the biggest tax reforms in several decades in India. The main motive of VAT was to help industrialists, traders, and common people in reducing the tax burden by reducing the price level and help the Government to maximize the mobilization of revenue by reducing the evasion and cascading of tax. Revenue performance of VAT can be analysed by looking at time series data on VAT of different States. But the time series analysis of VAT was restricted due to the non-availability of disaggregated data on VAT of various states. The only available data is total sales tax including VAT. The analysis of total sales tax including VAT across states will give an understanding of the performance of States during the VAT period. Revenue performance of VAT is analysed here by using the indicators such as Sales Tax – GDP ratio and Per capita sales tax.

I. Revenue Performance of VAT in terms of Total Sales Tax Collection

a. Total Sales Tax (including VAT)

Sales tax is a major component of taxes on commodities and services which include state sales tax, Value Added Tax, Central Sales Tax (CST), surcharge on sales tax, receipts of turnover tax and other receipts. Table 1 gives us the share of sales tax collection in the all-state sale tax collection of each state during VAT period.

State	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (RE)
Andhra Pradesh	9.74	10.07	10.97	11.02	10.71	10.45	10.12	10.08	10.74	6.18	5.51	5.93
Bihar	1.35	1.36	1.46	1.52	1.74	1.63	2.17	2.15	1.86	1.74	2.01	2.30
Chattisgarh	1.62	1.85	1.74	1.82	1.68	1.74	1.74	1.72	1.75	1.71	1.69	2.05
Gujarat	8.20	8.35	8.71	8.48	8.25	8.93	9.04	9.77	9.03	8.93	8.35	7.49
Haryana	4.35	4.46	4.45	4.11	4.09	3.97	3.88	3.81	3.70	3.84	3.99	4.33
Jharkhand	1.67	1.60	1.61	1.87	1.90	1.61	1.60	1.59	1.61	1.63	1.70	2.09
Karnataka	7.66	7.66	8.01	7.37	7.18	7.26	7.25	7.04	7.43	7.75	7.66	7.49
Kerala	5.47	5.58	5.40	5.74	5.79	5.68	5.49	5.57	5.48	5.65	5.82	5.77
Madhya Pradesh	3.50	3.43	3.49	3.45	3.50	3.68	3.63	3.68	3.67	3.67	3.75	3.67
Maharashtra	15.28	15.71	15.43	15.47	14.81	15.24	14.66	14.88	13.78	13.65	13.19	13.37
Odisha	2.34	2.45	2.37	2.42	2.45	2.44	2.38	2.40	2.36	2.39	2.48	2.24
Punjab	3.59	3.14	3.08	3.24	3.43	3.59	3.24	3.27	3.27	3.13	3.00	3.05
Rajasthan	4.34	4.38	4.47	4.49	4.61	4.53	4.57	4.60	4.67	4.89	4.99	4.76
Tamil Nadu	12.08	11.54	10.47	10.42	10.27	10.26	10.52	10.91	11.79	11.57	10.89	10.45
Telangana										4.48	5.65	6.15

State	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (RE)
UttarPradesh	8.76	8.65	8.66	8.81	9.44	8.91	9.59	8.63	8.73	8.69	9.03	8.46
West Bengal	4.74	4.61	4.65	4.52	4.76	4.76	4.60	4.59	4.83	4.86	4.93	4.95

Source: Appendix Table 1

Table 2 Ranking of States on the basis of the Share of Total Sales Tax During VAT Period												
State	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17(RE)
Andhra Pradesh	3	3	2	2	2	2	3	3	3	6	8	7
Bihar	16	16	16	16	15	15	14	14	14	15	15	14
Chattisgarh	15	14	14	15	16	14	15	15	15	16	17	17
Gujarat	5	5	4	5	5	4	5	4	4	3	4	4
Haryana	9	9	10	10	10	10	10	10	10	11	11	11
Jharkhand	14	15	15	14	14	16	16	16	16	17	16	16
Karnataka	6	6	6	6	6	6	6	6	6	5	5	5
Kerala	7	7	7	7	7	7	7	7	7	7	6	8
Madhya Pradesh	12	11	11	11	11	11	11	11	11	12	12	12
Maharashtra	1	1	1	1	1	1	1	1	1	1	1	1
Odisha	13	13	13	13	13	13	13	13	13	14	14	15
Punjab	11	12	12	12	12	12	12	12	12	13	13	13
Rajasthan	10	10	9	9	9	9	9	8	9	8	9	10
Tamil Nadu	2	2	3	3	3	3	2	2	2	2	2	2
Telangana										10	7	6
Uttar Pradesh	4	4	5	4	4	5	4	5	5	4	3	3
West Bengal	8	8	8	8	8	8	8	9	8	9	10	9

Source: Ranked on the basis of Table 1

Table 2 shows Maharashtra is at the top among all other states, collects higher share of revenue from sales tax for all these years, 2005-06 to 2016-17 RE. But the percentage share of the state in total collection is declining gradually. Tamil Nadu comes to the second position and is followed by Andhra Pradesh. From 2007-08 to 2010-11 Andhra Pradesh performed well and came to the second position while Tamil Nadu was behind of Andhra Pradesh. But after the formation of Telengana, Andhra Pradesh has gone far behind to 6th position in 2014-15 and to 8th in 2015-16. But Telengana as a separate state performs well and has improved its position from 10th in 2014-15 to 6th, as per 2016-17 RE. The performance of Uttar Pradesh and Gujarat in collecting sales tax was good during the VAT period. Followed by these states, Karnataka comes to the 6th position till 2013-14 and improved to 5th in 2014-15 and maintained its position at 5th for the following years. Kerala was at 7th position till 2014-15, but as per the 2016-17 RE, position dropped to 8.

In the light of the above analysis we are assessing the VAT performance of states in the total VAT collection with Table 3 & 4. Due to the non-availability of disaggregated VAT data from 2005-2017, we are using data on state sales tax which includes non-VAT items also.

State	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (RE)
Andhra Pradesh	10.98	11.01	11.46	11.49	11.00	10.76	10.45	10.34	11.06	6.72	7.30	7.47
Bihar	1.60	1.56	1.63	1.67	1.31	1.78	2.34	2.35	2.03	2.01	2.76	2.99
Chattisgarh	0.97	1.61	1.60	1.65	1.51	1.59	1.29	1.61	1.67	1.71	2.07	2.26
Gujarat	6.07	7.99	8.31	8.16	7.51	7.69	8.58	9.10	8.51	8.90	1.16	1.05
Haryana	4.16	4.13	4.16	3.94	3.93	3.87	3.72	3.69	3.53	3.94	5.11	5.03
Jharkhand	1.43	1.40	1.34	1.71	1.74	1.49	1.48	1.47	1.46	1.63	2.08	2.39
Karnataka	8.23	7.97	8.26	7.60	7.40	7.62	7.59	7.32	7.37	8.12	2.11	2.18
Kerala	5.97	6.27	5.46	6.11	6.18	6.10	5.85	5.90	5.83	6.32	7.93	7.44
Madhya Pradesh	3.90	3.65	3.59	3.54	3.55	3.77	3.67	3.74	3.74	3.97	4.90	4.53
Maharashtra	16.35	16.87	15.92	15.58	14.92	15.30	14.70	14.84	13.74	14.31	16.74	16.30
Odisha	2.41	2.36	2.33	2.39	2.44	2.45	2.35	2.38	2.36	2.52	3.20	2.71
Punjab	3.98	3.43	3.22	3.45	3.61	3.80	3.39	3.40	3.41	3.45	0.00	3.86
Rajasthan	4.83	4.71	4.66	4.59	4.69	4.58	4.53	4.51	4.65			
Tamil Nadu	13.08	12.01	10.74	10.65	10.42	10.38	10.54	11.04	12.02	12.36	14.07	12.75
Telengana										4.78	7.26	7.47
Uttar Pradesh	6.97	6.43	8.15	7.90	9.34	8.83	9.67	8.67	8.63	9.23	11.32	10.27
West Bengal	5.14	4.86	4.74	4.54	4.79	4.81	4.58	4.59	4.88	5.21	6.34	6.01

Source: Appendix Table 2

State	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (RE)
Andhra Pradesh	3	3	2	2	2	2	3	3	3	6	5	4
Bihar	14	15	14	15	16	14	14	14	14	14	11	11
Chattisgarh	16	14	15	16	15	15	16	15	15	15	14	14
Gujarat	6	4	4	4	5	5	5	4	5	4	15	16
Haryana	10	10	10	10	10	10	10	11	11	11	8	8
Jharkhand	15	16	16	14	14	16	15	16	16	16	13	13
Karnataka	4	5	5	6	6	6	6	6	6	5	12	15
Kerala	7	7	7	7	7	7	7	7	7	7	4	6
Madhya Pradesh	12	11	11	11	12	12	11	10	10	10	9	9
Maharashtra	1	1	1	1	1	1	1	1	1	1	1	1
Odisha	13	13	13	13	13	13	13	13	13	13	10	12
Punjab	11	12	12	12	11	11	12	12	12	12	16	10
Rajasthan*	9	9	9	8	9	9	9	9	9			
Tamil Nadu	2	2	3	3	3	3	2	2	2	2	2	2
Telengana										9	6	5
Uttar Pradesh	5	6	6	5	4	4	4	5	4	3	3	3
West Bengal	8	8	8	9	8	8	8	8	8	8	7	7

Source: Ranked on the basis of Table 3

*Sales Tax – VAT data of Rajasthan is not available from 2014-15

While looking into the performance of state sales tax including VAT from 2005-06 to 2016-17 (RE) in tables 3 & 4, we find that Maharashtra is the best performing state among other states in collecting sales tax including VAT for the past 12 years. Tamil Nadu and Andhra Pradesh are following Maharashtra. But Andhra Pradesh slipped to 6th position after the division of the state. Uttar Pradesh, Gujarat and Karnataka were

also performing well during VAT period. But coming to the last phase of VAT period, it is seen that the performance of some top States like Karnataka and Gujarat are deteriorating drastically while some states like Kerala, Haryana etc. were performing well and improving their positions

b. Central Sales Tax (CST)

Central Sales Tax (CST), the second major component of sales tax is a part of the state revenue, collected by the selling States. It was introduced in our country in 1957 at a rate of 1%, specifically to monitor the movement of goods from one State to another. Due to its older form, implementation of CST without any change was incompatible with the newly introduced VAT. CST was not VATable. That is, CST paid on inputs procured from other States through inter-state sale and stock transfer could not be claimed for credit under VAT system. There were serious apprehensions among the manufacturers and traders that the main objective of VAT would be lost and would undermine the benefits of VAT in rationalizing the supply chain management and removing distortions in inter-state sale of goods, until CST was abolished. In 2005, the rate of CST was 4% against C-form (Concessional rate of tax was available to registered dealers against C form for inter-state sale of goods as per section 8 of the Central Sales tax Act). But it was reduced to 3% in 2007 and to 2% in 2008. Table 5 gives us the CST performance of states during VAT period.

State	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (RE)
Andhra Pradesh	6.52	6.96	8.66	7.85	7.56	7.50	6.77	7.15	7.21	4.29	3.39	3.00
Bihar	0.35	0.39	0.27	0.23	6.81	0.13	0.15	0.09	0.11	0.19	1.08	0.27
Chattisgarh	2.66	3.93	3.15	4.15	3.78	3.29	4.57	3.17	2.97	2.69	2.52	4.72
Gujarat	12.27	10.80	11.52	10.42	14.14	20.57	16.09	19.91	16.94	16.50	17.55	15.19
Haryana	7.97	8.61	8.20	7.00	6.05	5.57	6.24	5.86	5.64	4.70	4.29	7.13
Jharkhand	4.17	3.64	4.46	4.06	3.88	3.20	3.41	3.37	3.81	2.96	3.02	3.76
Karnataka	8.04	8.38	7.63	6.56	5.20	3.85	3.78	3.78	8.98	9.37	6.13	5.31
Kerala	3.12	1.90	6.14	2.66	1.63	1.37	1.19	1.19	1.06	1.34	0.84	0.77
Madhya Pradesh	2.67	3.16	3.37	3.25	3.16	3.01	3.56	3.17	3.02	2.95	3.10	3.05
Maharashtra	14.85	14.24	14.41	16.97	13.90	15.64	15.50	15.64	15.27	16.33	16.10	12.79
Odisha	3.12	4.04	3.33	3.34	2.74	2.58	2.99	2.79	2.71	2.66	2.45	2.33
Punjab	2.28	1.83	1.99	1.68	1.74	1.65	1.70	1.87	1.68	1.60	1.57	1.44
Rajasthan	2.23	2.51	2.45	2.89	2.68	3.21	4.49	5.03	4.42	4.39	4.06	2.93
Tamil Nadu	11.92	12.64	10.41	10.29	9.30	9.92	11.55	10.11	9.95	11.11	10.80	10.25
Telengana										4.21	5.98	6.31
Uttar Pradesh	5.66	3.85	8.37	8.99	7.76	8.67	7.22	6.46	5.74	5.12	5.23	8.87
West Bengal	4.57	4.47	4.82	5.13	4.78	4.67	5.55	5.03	4.71	4.46	5.26	5.20

Source: Appendix Table 3

State	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17(RE)
Andhra Pradesh	6	6	4	5	5	5	5	4	5	9	10	12
Bihar	16	16	16	16	6	16	16	16	16	17	16	17
Chattisgarh	13	9	13	9	11	9	8	12	12	13	13	9
Gujarat	2	3	2	2	1	1	1	1	1	1	1	1
Haryana	5	4	6	6	7	6	6	6	7	6	8	5
Jharkhand	9	11	10	10	10	11	12	10	10	11	12	10
Karnataka	4	5	7	7	8	8	10	9	4	4	4	7
Kerala	11	14	8	14	16	15	15	15	15	16	17	16
Madhya Pradesh	12	12	11	12	12	12	11	11	11	12	11	11
Maharashtra	1	1	1	1	2	2	2	2	2	2	2	2
Odisha	10	8	12	11	13	13	13	13	13	14	14	14
Punjab	14	15	15	15	15	14	14	14	14	15	15	15
Rajasthan	15	13	14	13	14	10	9	7	9	8	9	13
Tamil Nadu	3	2	3	3	3	3	3	3	3	3	3	3
Telengana										10	5	6
Uttar Pradesh	7	10	5	4	4	4	4	5	6	5	7	4
West Bengal	8	7	9	8	9	7	7	8	8	7	6	8

Source: Ranked on the basis of Table 5

From the ranking of CST collection of states during VAT period, it can be seen that, Maharashtra collected maximum CST revenue during the first phase of VAT. But then they moved to the second position and Gujarat collected more CST revenue from 2009-10 to 2016-17 RE. Besides Gujarat and Maharashtra, Tamil Nadu, Uttar Pradesh, Karnataka, Andhra Pradesh and Haryana are the best performers in the CST collection during VAT period. But Kerala is far behind these states in both pre and post VAT period in the collection of CST mainly due to the trade oriented nature of the State.

II. Average growth rate of Sales Tax of Major States from 2005-06 to 2016-17

Table 7 gives the 12 years average growth rate and share of sales tax and its components, state sales tax-VAT and CST separately and together and Table 8 ranks these figures.

	Sales Tax		Sales Tax-VAT		CST		Sales Tax-VAT+CST	
	Growth Rate	Share in All States	Growth Rate	Share in All States	Growth Rate	Share in All States	Growth Rate	Share in All States
Andhra Pradesh	11.89	9.29	12.43	10.00	3.63	6.40	11.90	10.56
Bihar	21.96	1.77	23.47	2.00	330.63	0.84	21.95	2.08
Chattisgarh	18.30	1.76	26.28	1.63	21.18	3.47	23.92	1.95
Gujarat	14.75	8.63	11.97	6.92	14.68	15.16	10.90	8.30

	Sales Tax		Sales Tax-VAT		CST		Sales Tax – VAT+CST	
	Growth Rate	Share in All States	Growth Rate	Share in All States	Growth Rate	Share in All States	Growth Rate	Share in All States
Haryana	15.29	4.08	16.62	4.10	11.24	6.44	15.30	4.71
Jharkhand	17.92	1.71	20.58	1.64	9.51	3.64	17.92	1.98
Karnataka	15.13	7.48	9.38	6.81	13.15	6.42	8.70	7.40
Kerala	15.86	5.62	17.11	6.28	9.50	1.93	16.26	6.45
Madhya Pradesh	15.84	3.59	16.26	3.88	11.35	3.12	15.85	4.16
Maharashtra	14.06	14.62	14.81	15.46	8.72	15.14	14.18	16.82
Odisha	14.89	2.39	15.93	2.49	7.97	2.92	14.89	2.77
Punjab	13.78	3.25	25200.7	3.25	5.49	1.75	288.90	3.40
Rajasthan	16.24	4.61	13.40	3.48	14.10	3.44	3.18	3.77
Tamil Nadu	14.00	10.93	14.58	11.67	9.15	10.69	14.00	12.64
Telangana	30.18	5.42	29.92	6.50	35.02	5.50	30.25	9.63
Uttar Pradesh	15.02	8.86	19.36	8.78	19.46	6.83	18.97	9.40
West Bengal	15.72	4.73	16.28	5.04	11.05	4.89	15.75	5.48

Source: Appendix Table 7

State	Sales Tax		Sales Tax-VAT		CST		Sales Tax – VAT + CST Growth Rate	
	Growth Rate	Share in All States	Growth Rate	Share in All States	Growth Rate	Share in All States	Growth Rate	Share in All States
Andhra Pradesh	16	3	14	3	16	7	13	3
Bihar	1	14	3	14	1	16	3	14
Chattisgarh	2	15	2	16	2	10	2	16
Gujarat	12	5	15	5	4	1	14	5
Haryana	8	10	7	9	8	5	9	9
Jharkhand	3	16	4	15	10	9	5	15
Karnataka	9	6	16	6	6	6	15	6
Kerala	5	7	6	7	11	14	6	7
Madhya Pradesh	6	11	9	10	7	12	7	10
Maharashtra	13	1	11	1	13	2	11	1
Odisha	11	13	10	13	14	13	10	13
Punjab	15	12	1	12	15	15	1	12
Rajasthan	4	9	13	11	5	11	16	11
Tamil Nadu	14	2	12	2	12	3	12	2
Uttar Pradesh	10	4	5	4	3	4	4	4
West Bengal	7	8	8	8	9	8	8	8
Telangana*	1	8	2	7	2	8	2	4

*Figures for Telengana is fit computed with other states. It accounts for 3 years (3 year Average)

Source: Ranked on the basis of Table 7

Majority of states registered 14 to 15 percent average growth rate of total sales tax during the VAT period. Growth rate of the sales tax collection from Kerala is 15.86%. Maharashtra topped in the average share of total sales tax collection i.e 14.62 percent. Tamil Nadu occupied second position with 10.93 percentage share. Andhra Pradesh (9.29%), Uttar Pradesh (8.86%) and Gujarat (8.63%) were occupied 3rd, 4th and 5th positions respectively. Same trend is repeating for the major component of total sales tax, sales tax including VAT. Share of it is 15.46 percent for Maharashtra

and 11.67 per cent for Tamilnadu. Kerala's share was 6.28 per cent. The second major component of sales tax, CST share was higher in Gujarat (15.16%) and Maharashtra (15.14%) is just behind Gujarat. Tamil Nadu occupied third position (10.69%) in CST collection during the VAT period. While compiling sales tax-VAT and CST, Maharashtra is the best performer among other states. Kerala is in 7th place in the share of total sales tax and sales tax-VAT. Their contribution from CST was very low and remains in the 14th position. Due to the fact that sales tax - VAT is the major contributor in total sales tax, Kerala still remains in the same position 7, while adding sales tax – VAT and CST.

III. Sales Tax – GSDP Ratio

Tax – GDP ratio is one of the major performance indicators of the states in tax revenue collection. It measures the growth of tax revenue in terms of GSDP of the states. This ratio indicates the contribution of tax revenue in the growth of GSDP. The increase in tax GSDP ratio increases the ability of a government to spend more on socio-economic development programmes and other non-development expenditures. Sales tax – GSDP ratio is an indicator of the efficiency of indirect tax system in a country/state. Table 9 gives a picture of sales tax - GSDP ratio of different states from 2005-06 to 2016-17 and the corresponding rank of Sales Tax – GSDP ratio is given in Table 10.

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (RE)	Avg.
Andhra Pradesh	8.50	8.89	8.96	9.21	8.65	9.11	9.20	9.90	10.50	5.80	4.77	5.16	8.22
Bihar	2.10	2.07	2.23	2.12	2.36	2.24	3.03	3.07	2.67	2.51	2.78	3.20	2.53
Chattisgarh	3.91	4.25	3.77	3.72	3.74	4.05	3.80	3.90	3.84	3.59	3.42	4.31	3.86
Gujarat	4.32	4.52	4.59	4.57	4.22	4.77	5.07	5.45	5.07	4.79	4.30	3.94	4.63
Haryana	5.15	5.32	5.09	4.47	4.04	4.25	4.50	4.43	4.19	4.34	4.34	4.82	4.58
Jharkhand	3.53	3.67	3.32	4.23	4.17	3.54	3.66	3.68	3.87	3.69	3.89	5.01	3.86
Karnataka	5.04	5.18	5.13	4.71	4.69	4.93	4.13	4.09	4.13	4.20	3.99	4.03	4.52
Kerala	5.14	5.57	5.35	5.61	5.50	6.00	5.20	5.46	5.35	5.44	5.51	5.70	5.49
Madhya Pradesh	3.63	3.64	3.74	3.47	3.39	3.89	3.97	3.90	3.79	3.78	3.73	3.50	3.70
Maharashtra	4.04	4.13	3.91	4.07	3.82	4.05	3.97	4.13	3.80	3.80	3.48	3.59	3.90
Odisha	3.54	3.70	3.19	3.23	3.32	3.45	3.55	3.70	3.62	3.76	3.96	3.61	3.55
Punjab	4.26	3.80	3.51	3.70	3.84	4.43	4.19	4.44	4.47	4.35	4.05	4.35	4.11
Rajasthan	3.93	3.93	3.98	3.86	3.82	3.73	3.63	3.76	3.85	3.93	3.85	3.82	3.84
Tamil Nadu	6.03	5.71	5.18	5.15	4.72	4.89	4.83	5.15	5.52	5.33	4.95	4.90	5.20
Telangana										4.37	5.26	5.79	5.14
UttarPradesh	3.85	3.95	3.92	3.93	3.98	4.14	4.57	4.24	4.22	4.24	4.26	4.18	4.12
West Bengal	2.65	2.71	2.69	2.62	2.63	2.88							2.70

Source: Computed with the Appendix Tables 1 & 5

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17(RE)	Avg.
Andhra Pradesh	1	1	1	1	1	1	1	1	1	1	4	3	1
Bihar	16	16	16	16	16	16	15	15	15	16	16	16	17
Chattisgarh	10	7	10	11	12	9	11	10	11	15	15	8	11
Gujarat	6	6	6	5	5	5	3	3	4	4	6	11	5
Haryana	3	4	5	6	7	7	6	6	7	7	5	6	6
Jharkhand	14	13	13	7	6	13	12	14	9	14	11	4	12
Karnataka	5	5	4	4	4	3	8	9	8	9	9	10	7
Kerala	4	3	2	2	2	2	2	2	3	2	1	2	2
Madhya Pradesh	12	14	11	13	13	11	9	11	13	12	13	15	14
Maharashtra	8	8	9	8	11	10	10	8	12	11	14	14	10
Odisha	13	12	14	14	14	14	14	13	14	13	10	13	15
Punjab	7	11	12	12	9	6	7	5	5	6	8	7	9
Rajasthan	9	10	7	10	10	12	13	12	10	10	12	12	13
Tamil Nadu	2	2	3	3	3	4	4	4	2	3	3	5	3
Telengana										5	2	1	4
Uttar Pradesh	11	9	8	9	8	8	5	7	6	8	7	9	8
West Bengal	15	15	15	15	15	15							16

Source: Ranked on the basis of Table 9

It is evident from table 9 & 10 that Andhra Pradesh, Kerala and Tamil Nadu are performing much better than others during the VAT period. The best performing states in the collection of sales tax revenue such as Maharashtra, Uttar Pradesh, and Karnataka are far behind in the ranking of sales tax – GSDP ratio, which indicates that the contribution of sales tax revenue in GSDP is very low in these states.

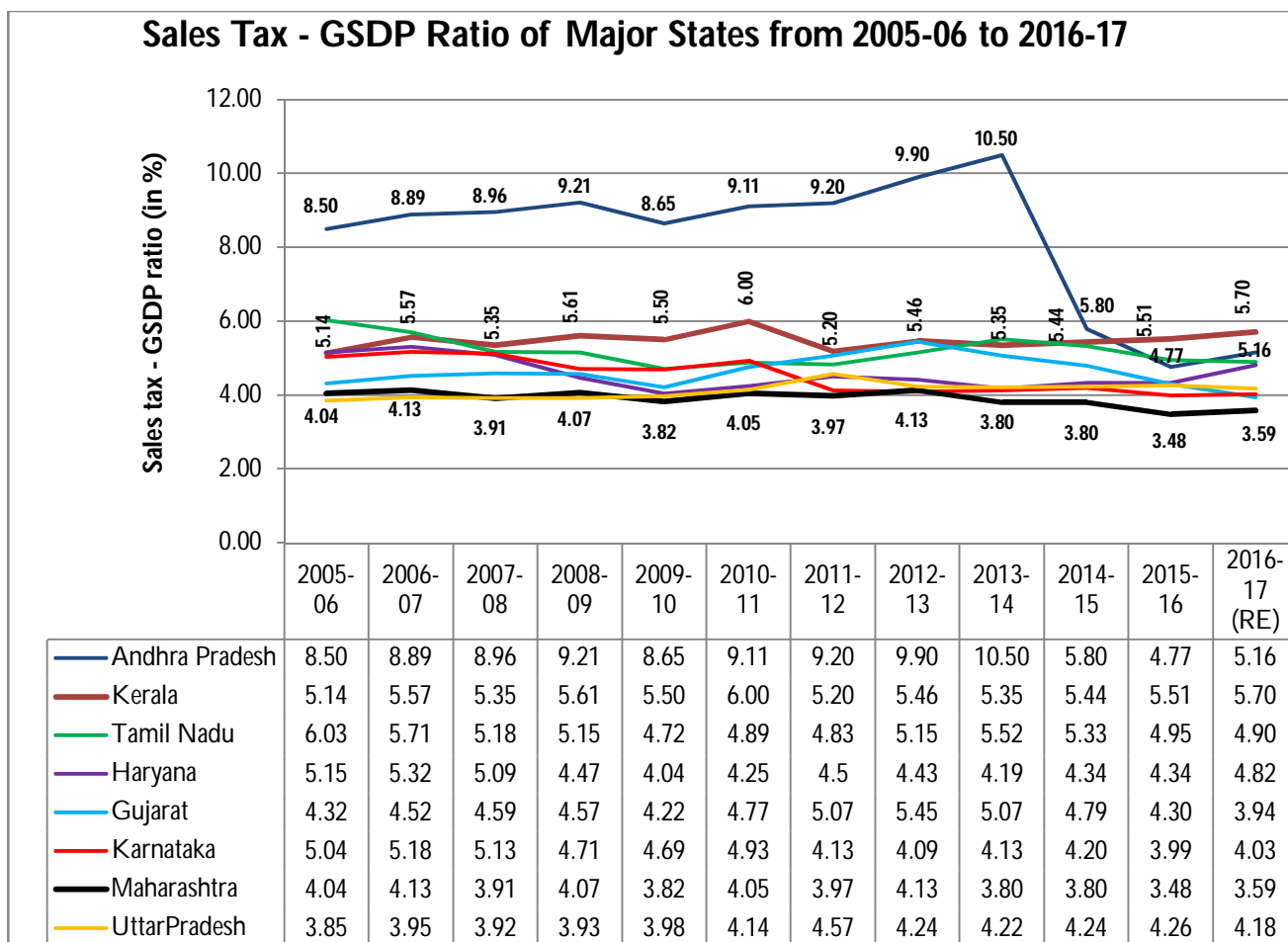


Figure 1

Figure 1 depicts the trend of sales tax-GSDP ratio of major states. It is high for Andhra Pradesh till 2013-14. But after 2013-14, the ratio for Andhra Pradesh is declining because of the formation of Telengana. In 2015-16, this ratio goes below Kerala and Kerala comes to the top in ranking of the sales tax – GSDP ratio. The ratio for Kerala is fluctuating between 5% and 6%. The ratio of the best performer state, Maharashtra is 3.48% in 2015-16, which is just above Chattisgarh and Bihar, which are the states who are lagging far behind in the collection of taxes on commodities and services.

IV. Per capita Sales Tax Revenue

Per capita sales tax revenue is another indicator of tax performance of a state. In the beginning of VAT period, Haryana was at the top followed by Tamil Nadu and Kerala (tables 11 & 12). But then the trend changed and Kerala came on the top of the ranking from 2008-09 to 2016-17.

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (RE)	Avg.
Andhra Pradesh	1568.62	1911.55	2324.87	2644.11	2827.55	3458.38	4117.16	4747.09	5611.69	5984.09	5659.80	6984.36	3986.61
Bihar	194.07	229.23	275.00	322.04	406.83	473.14	718.18	830.61	779.71	797.58	978.42	1239.73	603.71
Chattisgarh	641.30	1227.92	1296.62	1548.42	1572.94	1998.88	2048.76	2635.90	2988.11	3082.89	3213.95	4481.21	2228.08
Gujarat	1529.70	2221.69	2620.77	2871.65	3077.45	4159.08	5160.56	6413.48	6534.30	7017.56	1687.76	1738.15	3752.68
Haryana	2447.34	2941.29	3257.80	3369.68	3657.48	4432.80	5247.26	5959.91	6245.15	6924.17	7708.03	9530.69	5143.47
Jharkhand	746.51	838.91	939.34	1230.13	1372.55	1452.58	1674.44	1905.47	2111.54	2326.82	2556.52	3549.23	1725.34
Karnataka	1775.10	2089.12	2441.83	2538.67	2720.39	3441.27	4094.93	4575.59	5335.34	6057.92	1601.99	1915.53	3215.64
Kerala	2073.67	2572.26	2855.48	3437.13	3837.69	4747.64	5643.95	6690.79	7349.50	8149.53	8930.41	10194.08	5540.18
Madhya Pradesh	690.99	792.38	894.24	996.07	1104.98	1442.58	1724.07	2004.90	2214.08	2376.93	2558.93	2847.13	1637.27
Maharashtra	1883.59	2315.71	2513.78	2828.64	2970.16	3815.96	4486.96	5234.52	5350.93	5707.60	5824.51	6720.68	4137.75
Odisha	782.26	967.82	1047.95	1209.91	1352.19	1684.25	1954.17	2275.92	2471.72	2691.20	2949.59	3038.91	1868.82
Punjab	1759.05	1815.93	1987.99	2410.35	2806.48	3655.81	4033.09	4703.89	4899.90	5001.51	183.38	5866.33	3260.31
Rajasthan	884.45	1045.93	1187.90	1344.09	1509.66	1851.36	2258.73	2603.11	2956.26	212.99	201.94	166.54	1351.91
Tamil Nadu	2407.85	2723.07	2767.74	3127.79	3402.63	4270.78	5033.13	6008.34	7147.15	7605.16	7578.66	8312.56	5032.07
Telengana										6032.645	8057.96	10028.8	8039.8
Uttar Pradesh	455.09	489.13	741.38	817.86	1043.19	1235.68	1624.90	1677.95	1811.22	1949.77	2080.76	2342.28	1355.77
West Bengal	722.75	828.88	934.52	1027.95	1195.98	1496.43	1740.17	2003.72	2333.07	2552.70	2745.01	3151.1	1727.69

Source: Computed with the Appendix Tables 1 & 6

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17(RE)	Avg.
Andhra Pradesh	7	7	7	6	6	7	6	6	5	7	6	5	6
Bihar	16	16	16	16	16	16	16	16	16	16	15	16	17
Chattisgarh	14	9	9	9	9	9	10	9	9	10	7	8	10
Gujarat	8	5	4	4	4	4	3	2	3	3	13	15	7
Haryana	1	1	1	2	2	2	2	4	4	4	4	3	3
Jharkhand	11	12	12	11	11	13	14	14	14	14	11	9	13
Karnataka	5	6	6	7	8	8	7	8	7	5	14	14	9
Kerala	3	3	2	1	1	1	1	1	1	1	1	1	2
Madhya Pradesh	13	14	14	14	14	14	13	12	13	13	10	12	14
Maharashtra	4	4	5	5	5	5	5	5	6	8	5	6	5
Odisha	10	11	11	12	12	11	11	11	11	11	8	11	11
Punjab	6	8	8	8	7	6	8	7	8	9	17	7	8
Rajasthan	9	10	10	10	10	10	9	10	10	17	16	17	16
Tamil Nadu	2	2	3	3	3	3	4	3	2	2	4	4	4
Telengana										6	2	2	1
Uttar Pradesh	15	15	15	15	15	15	15	15	15	15	12	13	15
West Bengal	12	13	13	13	13	12	12	13	12	12	9	10	12

Source: Ranked on the basis of Table 11

Haryana and Tamil Nadu had maintained their positions at the top per capita sales tax revenue group during these years along with Kerala. Kerala tops in per capita sales tax revenue from 2008-9 to 2015-16. But Gujarat has lost its position in 2015-16 and positioned at 13th place in the list. The top sales tax contributor state, Maharashtra falls behind in per capita sales tax to these states.

V. Performance of Major States on VAT & CST with disaggregated data during the three time points (2009-10, 2013-14 and 2015-16)

As mentioned earlier, time series analysis was not possible due to the non-availability of disaggregated data on VAT. But here we can make some inferences from the table 13 with the available state wise VAT revenue data and CST (including ITC adjustment) for three time points; 2009-10, 2013-14 and 2015-16.

State/UT	Per capita VAT Revenue			VAT – GSDP Ratio			Per capita VAT Revenue - Rank			VAT – GSDP Ratio - Rank		
	2009-10	2013-14	2015-16	2009-10	2013-14	2015-16	2009-10	2013-14	2015-16	2009-10	2013-14	2015-16
Andhra Pradesh	1397.92	2437.47	2422.79	4.26	4.55	2.04	7	8	9	1	1	13
Bihar	226.90	405.82	575.68	1.32	1.40	1.68	16	16	17	16	15	16
Chattisgarh	895.99	1643.91	1710.43	2.13	2.11	1.80	10	11	12	10	13	15
Gujarat	1945.11	3999.93	5048.27	2.59	3.11	3.14	5	3	1	5	4	1
Haryana	2544.75	4304.98	4648.55	2.80	2.85	2.62	1	1	3	4	5	4
Jharkhand	671.33	1814.13	1489.77	2.04	3.33	2.27	13	10	14	12	3	9
Karnataka	1980.94	3356.13	4184.85	3.42	2.60	2.64	3	6	4	2	8	3
Kerala	2034.83	3919.10	4739.56	2.91	2.84	2.91	2	4	2	3	6	2
Madhya Pradesh	655.28	1148.95	1328.42	2.01	1.97	1.94	15	14	15	13	14	14
Maharashtra	1953.69	3689.19	3953.64	2.50	2.61	2.36	4	5	5	6	7	6
Odisha	872.23	1585.40	1701.00	2.14	2.32	2.28	11	12	13	9	12	8
Punjab	1370.61	4031.21	2709.74	1.87	3.68	2.17	8	2	8	14	2	11
Rajasthan	977.81	1831.23	2057.95	2.42	2.35	2.19	9	9	10	8	11	10
Tamil Nadu	1522.94	3096.81	3231.36	2.11	2.39	2.11	6	7	7	11	10	12
Telengana			3600.49			2.35			6			7
UttarPradesh	663.39	1130.33	1317.14	2.46	2.52	2.55	14	15	16	7	9	5
West Bengal	786.14	1543.71	1820.40	1.73			12	13	11	15		

Source: Calculated from Appendix Tables 5, 6 & 8

The top five states who reported high per capita VAT revenue were Gujarat, Kerala, Haryana, Karnataka and Maharashtra during the year 2015-16. In 2009-10 and 2013-14, the above five states occupied the top five positions with difference in individual ranks in these years. Data show that Haryana is on the top in per capita VAT revenue during 2009-10 & 2013-14. But in 2015-16, Gujarat ranked first. Kerala remains at the 2nd position in 2009-10 & 2015-16. In 2013-14 Punjab attained 2nd position while Kerala was in 4th position. Karnataka also maintains its place below the first 5 ranks for these three time periods. Maharashtra was in 4th position in 2009-10, but in 2013-14 and 2015-16 occupied 5th position.

In the VAT – GSDP ratio, Andhra Pradesh remained at the top till the formation of Telengana. The other top performers are Gujarat, Kerala, Karnataka, Haryana and

Uttar Pradesh. Maharashtra is behind these states in the rank of per capita VAT revenue. Gujarat occupied 1st position in the case of VAT-GSDP ratio followed by Kerala during the year 2015-16.

VI. VAT Compensation

One of the major constraints that have prevented the introduction of a full-fledged VAT in India during 90's that the States did not want to forego their revenue as there was a fear that revenue collections would come down in VAT system of taxation. In this context, to implement VAT in states, the Central Government had agreed to compensate 100% of the possible revenue loss in the first year, 75% in the second year and 50% in the third year after the implementation of VAT. The potential growth rate of sales tax for 2005-06, 2006-07 and 2007-08 was based on the average of the three highest annual growth rates during the 2000-2005. This average buoyancy was applied on the sales tax base of 2004-05 to estimate the expected sales tax revenue for 2005-06. Any shortfall in the actual revenue was compensated on the basis of this formula. For data on VAT/CST compensation, see appendix tables 9 & 10.

III GST Scenario

India has adopted a dual GST model because of its unique federal nature. Under this model, tax is levied concurrently by the Centre as well as the States on a common base, i.e. supply of goods or services or both. GST levied by the Centre is called Central GST (CGST) and that levied by the States is called State GST (SGST). GST levied by Union Territories is called UTGST (Union territory tax). CGST & SGST/UTGST are being levied on all taxable intra-State supplies. Integrated Goods and Services Tax (IGST) is levied on interstate transactions of goods and services. Central Taxes subsumed under GST by the Centre are:

- a) Central Excise Duty;
- b) Duties of Excise (Medicinal and Toilet Preparations);
- c) Additional Duties of Excise (Goods of Special Importance);
- d) Additional Duties of Excise (Textiles and Textile Products);
- e) Additional Duties of Customs (commonly known as CVD);
- f) Special Additional Duty of Customs (SAD); g) Service Tax; and
- h) Cesses and surcharges insofar as they relate to supply of goods or services.

State taxes subsumed within the GST are:

- a) State VAT;
- b) Central Sales Tax;
- c) Purchase Tax;
- d) Luxury Tax;
- e) Entry Tax (All forms);
- f) Entertainment Tax (except those levied by the local bodies);
- g) Taxes on advertisements;
- h) Taxes on lotteries, betting and gambling and
- i) State cesses and surcharges insofar as they relate to supply of goods.

GST, the major tax reform in the history of Indian indirect tax regime broke a system involved with multiple levies such as federal levy (such as central excise duty, service tax and central sales tax), levy by the States (such as VAT) and other local taxes (such as octroi, cess, entertainment tax, etc.), which together complicated the system. GST is a single tax on the supply of goods and services and taxation starts from the manufacturer to the consumer. Taxes paid at each stage of trade will be available in the subsequent stage of value addition as input credit set off. It is a destination based tax. Hence the final consumer will bear the GST charged by the last dealer in the

supply chain. In India, Goods and services are taxed at the rates 0%, 5%, 12%, 18% and 28%. There is a special rate of 0.25% on rough precious and semi-precious stones and 3% on gold. In addition to this a compensation cess on top of 28% was imposed on certain goods. GST cess applies on few items like aerated drinks, luxury cars and tobacco products. Supply of alcoholic liquor for human consumption and petroleum products like petroleum crude, motor spirit (petrol), high speed diesel, Natural Gas and Aviation Turbine Fuel have temporarily been kept out from the purview of GST.

I. Revenue collection in India under GST

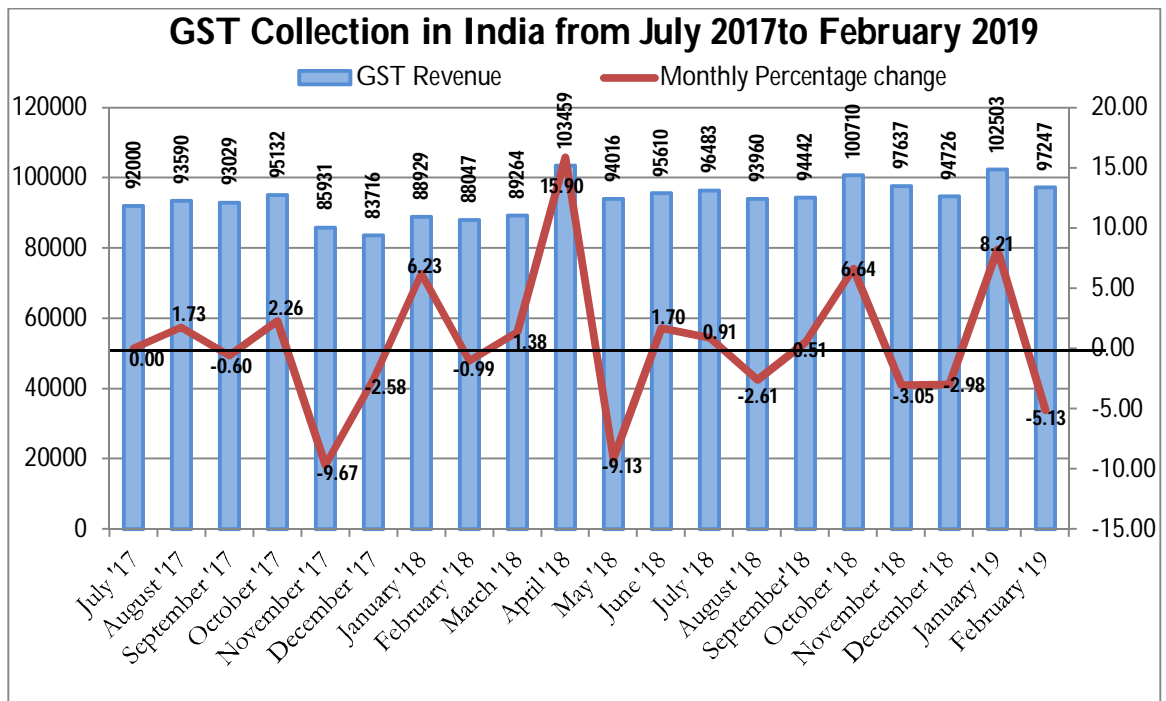


Figure 2

The available data on month wise GST revenue collection in India from July 2017 to February 2019 is shown in figure 2 (Appendix Table 11). In July 2017, the total GST collection was Rs.92000 crores. After a positive growth in August, collection went down. But reported an increase from Rs. 93029 crores to Rs.95132 crores in October 2017. Revenue collection in November 2017 records a negative growth of 9.67 percent and has again decreased to Rs.83716 crores in December 2017. But then the collection has increased gradually and in April 2018, the beginning month of the next financial year reported a growth of 15.90 percent and revenue collection has crossed Rs.100,000 crores. From May 2018 to September 2018, it shows a decrease in revenue and collection is fluctuating between Rs.93, 000 crores to Rs.96,000crores.

But in October 2018 it registered a revenue collection above Rs.100,000 crores and started to decline in the following months. In January 2019, collection again crossed Rs.100000 crores. High fluctuation in monthly GST collection is on account of different reasons such as technological glitches, lack of understanding of the return filing, delay in adherence to reverse charge mechanism, rate reduction of various goods etc. Even though, when we compare the average monthly collection of July 2017 to March 2018 and April 2018 to February 2019, a growth of 8.21 per cent can be seen in current FY than the previous year. This itself shows a positive sign that the country is overcoming the above mentioned difficulties gradually.

State wise GST collection data is not available so far. From the newspaper report in *India Today*, Dated 26th December 2017 and the information from Press Information Bureau, it is observed that Maharashtra tops in GST collection (23.11 per cent) during the period from July 2017 to November 2017 (Appendix Table 12). Karnataka comes in the second position followed by Tamil Nadu and Gujarat. Kerala occupied 13th position in GST collection reported out of the 15 major States. According to media reports, Haryana has topped among other states in per capita revenue collection under GST (*Times of India*, 12 July 2018, 09:58 IST).

II. GST in Kerala

To give effect to the GST in Kerala from July 1st 2017, the government had announced the Kerala Goods and Services Tax Ordinance, by the last week of June 2017. After the roll out of GST from July 1 2017, The Kerala Legislative assembly, on 16th September 2017 passed the Kerala State Goods and Services Tax Act, 2017. It is in the Medium term Fiscal Policy Framework Statement that the Finance Minister, Dr. Thomas Isaac stated, "I sincerely hope that there would be an upsurge in revenue receipts from GST in the forthcoming financial year, once effective monitoring system is in place at the national level, Kerala being a consumer State with more than 80% of products sold in the State coming from other states. This optimistic upturn in revenue from GST would dissipate clouds of financial crisis looming over the State's economy".

Based on the data available in the website of SGST Department, Kerala got a total of Rs.14, 302 crores during the first year (8 months) of GST introduction. Out of this, 15 percent (Rs.2102 crores) was received as compensation. GST revenue collected from April 2018 to February 2019 was Rs.22088.66 crores which includes the compensation amount of Rs.2554 crores (Appendix Table 13). This is around 12 per cent of GST collection.

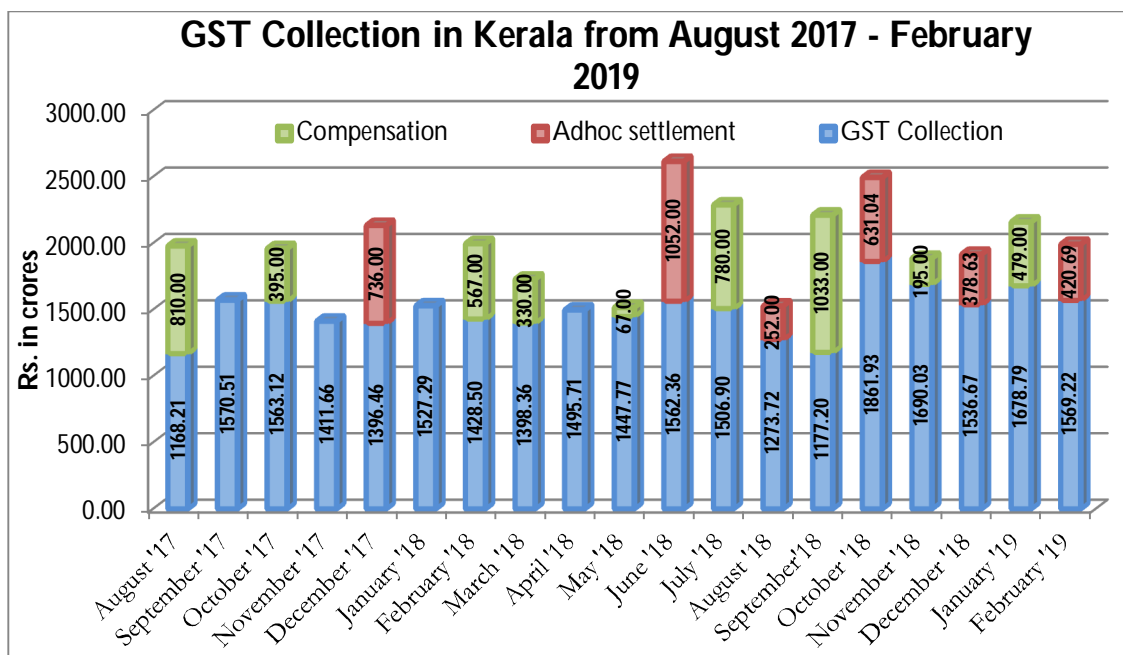


Figure 3

Figure 3 gives the details of GST revenue collection of Kerala from August 2017 to February 2019. It is observed that though the actual collection is fluctuating between figures, there is a positive trend in the collection of GST revenue from Kerala. There is an improvement of collection of GST in this fiscal compared to the previous year. But the months showing higher upward fluctuation mainly because of the ad hoc settlement and compensation received at that month. Without these two components, we cannot find a consistent growth in GST collection.

Table 14 gives the details of total revenue collection in Kerala from August 2017 to February 2019. It compares the share of total GST and Non-GST collection in total revenue.

Table 14			
Total Revenue Collection in Kerala from August 2017 to February 2019			
Month	GST Collection	Non-GST (VAT) Collection	Total Revenue
2017-18			
August '17	1978.21 (49.71)	2001.09 (50.29)	3979.3
September '17	1570.51 (54.49)	1311.43 (45.51)	2881.94
October '17	1958.12 (55.49)	1570.41 (44.51)	3528.53
November '17	1411.66 (46.84)	1602.34 (53.16)	3014
December '17	2132.46 (59.01)	1481.05 (40.99)	3613.51
January '18	1527.29 (51.84)	1419.00 (48.16)	2946.29
February '18	1995.50 (55.59)	1594.00 (44.41)	3589.5
March '18	1728.36 (40.15)	2576.05 (59.85)	4304.41
Total 2017-18	14302.11 (51.34)	13555.37 (48.66)	27857.48
Average Monthly Collection (8 months)	1787.76	1694.42	3482.19

Month	GST Collection	Non-GST (VAT) Collection	Total Revenue
2018-19			
April '18	1495.71 (68.97)	672.88 (31.03)	2168.59
May '18	1514.77 (54.87)	1245.89 (45.13)	2760.66
June '18	2614.36 (56.09)	2047.05 (43.91)	4661.41
July '18	2286.90 (60.01)	1523.81 (39.99)	3810.71
August '18	1525.72 (50.57)	1491.52 (49.43)	3017.24
September '18	2210.20 (56.3)	1715.33 (43.70)	3925.53
October '18	2492.97 (59.11)	1724.39 (40.89)	4217.36
November '18	1885.03 (57.28)	1405.78 (42.72)	3290.81
December '18	1915.30 (54.82)	1578.81 (45.18)	3494.11
January '19	2157.79 (55.58)	1724.20 (44.42)	3881.99
February '19	1989.91 (54.74)	1645.30 (45.26)	3635.21
Total 2018-19	22088.66 (56.83)	16774.96 (43.16)	38863.62
Average Monthly Collection (11 months)	2008.06	1525	3533.06
Growth % from 2017-18 to 2018-19	12.32*	-9.99*	1.46*

Source: Calculated from Appendix Table 13

*percentage change in average monthly collection in 2018-19 over 2017-18

Figures in parentheses shows the percentage share of revenue collection

It is observed from the table 14 that the share of GST in total revenue collection during July 2017 to March 2018 was 51 per cent and it has increased to 57 per cent during the period from April 2018 to February 2019, while non-GST collection has declined from 49 per cent to 43 per cent during the same period. The improvement in GST collection during the year 2018-19 is mainly because of the high amount of GST compensation received during the year.

Monthly average collection of GST in FY 2017-18 is Rs. 1787.76 crores (for 8 months) while in FY 2018-19, it is Rs. 2008.06 crores (for 11 months). It implies an increase of 12 per cent growth in the average collection in FY 2018-19 than previous year. While coming to non-GST collection, the monthly average figure is declining and reports a negative growth of 10 per cent from 2017-18 to 2018-19. These figures for total revenue show a growth of 1.46% for the same period.

III. GST Compensation

There may be some winners and losers during the initial years of implementation of a completely newer system. In order to compensate the losers among the states, Government of India passed the GST Compensation Act, for revenue loss arising out of the implementation of GST. The compensation grant will disburse in each quarter but the final annual amount would be decided only after an audit carried out by Comptroller and Auditor General (CAG), for a period of 5 years as per section 6 of the Compensation Act. Any compensation paid to a state found to be in excess of

the amount actually due to them after the CAG audit would be adjusted against next year's compensation.

The compensation would be met through the levy of a cess called 'GST Compensation Cess' on luxury items and sin goods like tobacco etc. levied under section 8 of the GST (Compensation to States) Act, 2017, in pursuance of the provisions of the Constitution (One Hundred and First Amendment) Act, 2016. The GST cess on an eligible product will be calculated according to the rate specified in the GST cess rate schedule and on the actual taxable value (transaction value) of the supply, not on the GST tax (unlike the previous tax system). For cess applicable imports, the GST cess amount will be calculated on the taxable value plus customs duty, i.e. the same value on which IGST is levied. It would be applicable on all interstate and intra-state transactions of the goods and services as specified by the Central Government. Cess is liable on some specific products such as Pan Masala, Tobacco, coal, cigarettes, motor cars and vehicles, aerated waters, etc. The loss of revenue to a state will be computed by the difference between the actual realization to a state under Goods and Services Tax (GST) regime and the tax revenue it would have got under the old indirect tax regime after considering a 14 % increase over the base year of 2015-16.

The projected revenue for any year in a State shall be calculated by applying the projected growth rate over the base year revenue of that State. The compensation payable to a State shall be provisionally calculated and released at the end of every two months period, and shall be finally calculated for every financial year after the receipt of final revenue figures, as audited by the Comptroller and Auditor-General of India.

GST Compensation released to States comes around Rs.52077 crores during the period from July 2017 to May 2018. It is seen that around 87% of the compensation has been released to major states. Details are given in appendix table 14. From the appendix table 15 it can be clearly noticed that Karnataka, Punjab, Gujarat, Bihar and Maharashtra receives around 50% of the total compensation released from Center. Among these states, Maharashtra, Karnataka, and Gujarat were best performers in VAT period. A clear picture of the performance of States under the GST scenario will be possible by looking into share of compensation in the total SGST collection of each state. Due to the paucity of published data on monthly SGST collection of each state prevents the analysis.

IV. Revenue to be protected under GST on the basis of Tax Revenue of States, being subsumed under GST

Based on the compensation formula the GST revenue to be protected by the States for the year 2018-19 is given in Table 15. It gives a picture of protected revenue on the basis of the base year tax revenue subsumed under GST of States and the percentage share of GST with corresponding rank.

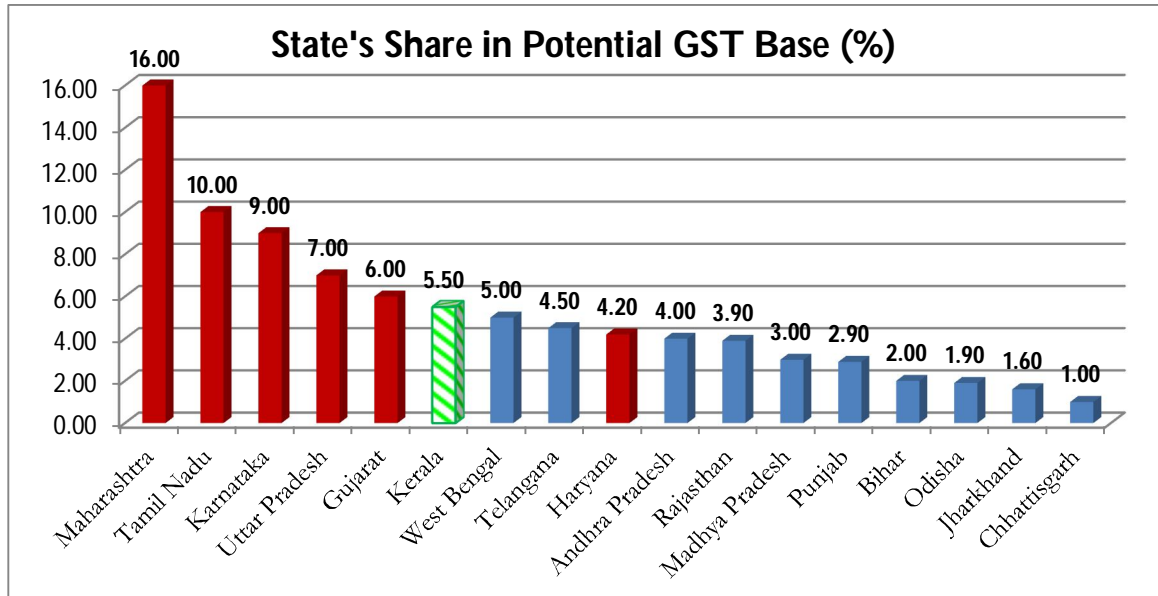
Name of the State/UT	2018-19 Yearly revenue to be protected by States from GST	Percentage share of GST in States	Rank	Population (in crores)	Per capita GST collection	Rank
Andhra Pradesh	19932	3.36	14	5.16	3862.79	11
Bihar	18696	3.16	15	11.31	1653.05	17
Chhattisgarh	10896	1.84	17	2.79	3905.38	10
Gujarat	42756	7.22	5	6.46	6618.58	7
Haryana	22560	3.81	12	2.77	8144.40	3
Karnataka	53544	9.04	2	6.46	8288.54	2
Jharkand	9492	1.60	18			
Kerala	24924	4.21	8	3.43	7266.47	5
Madhya Pradesh	22716	3.83	11	7.85	2893.76	15
Maharashtra	89640	15.13	1	12.08	7420.53	4
Odisha	16368	2.76	16	4.48	3653.57	12
Punjab	21444	3.62	13	3.17	6764.67	6
Rajasthan	25416	4.29	7	7.37	3448.58	13
Tamil Nadu	44124	7.45	4	7.66	5760.31	9
Telangana	23868	4.03	10	3.73	6398.93	8
Uttar Pradesh	49428	8.34	3	21.99	2247.75	16
West Bengal	29760	5.02	6	9.57	3109.72	14
Delhi	24864	4.20	9	1.85	13440.00	1
Non-Special Category States & Delhi – Total	540936	91.31		118.13		
Total - all states	592392	100		130.31		

Source: Worked out from the Data of Government of India, Ministry of Finance, Department of Revenue (State Taxes Division, 2018)

Maharashtra tops the list as it has to be protected Rs.89640 crores which constitutes 15.13 per cent including compensation amounts if any. Karnataka, Uttar Pradesh, Tamil Nadu and Gujarat together have to protect 31 per cent of the GST revenue (see table 15). The total GST revenue to be protected is Rs.592392 crores during the year 2018-19 for all States. In the case of Kerala, it is Rs.24924 crores i.e. Kerala stands at 8th position during the year 2018-19. It is observed that Delhi tops in per capita GST tax collection followed by Karnataka (2nd), Haryana (3rd) and Maharashtra (4th). Kerala occupied the 5th position.

V. Factors influencing the revenue collection of states under GST

Even after 19 months of GST implementation, State wise, commodity wise, tax payer wise data on GST collection is not made available in the relevant websites of States and GSTN portal. Consolidated figures of monthly collection of GST released by Press Information Bureau are the major data source as of now. Therefore a detailed analysis by comparing revenue under VAT period and revenue under GST is not possible.



Source: Economic Survey, Government of India, 2018

Figure 4

As per the information from PIB the states which reported high revenue collection in the GST scenario are Maharashtra, Karnataka, Tamil Nadu, Gujarat, Haryana and Uttar Pradesh. It is interesting to note that these are the states having highest GST revenue base as seen in figure 4. It is seen that Maharashtra tops in GST base i.e. 16 per cent. Tamil Nadu follows with a base of 10 per cent. Karnataka and Uttar Pradesh occupy 3rd and 4th position. Gujarat is having 5th position. Kerala is placed in the 6th position in the case of GST base among 17 major States in India. But as per the reported GST data, Kerala is lagging far behind in the collection of GST.

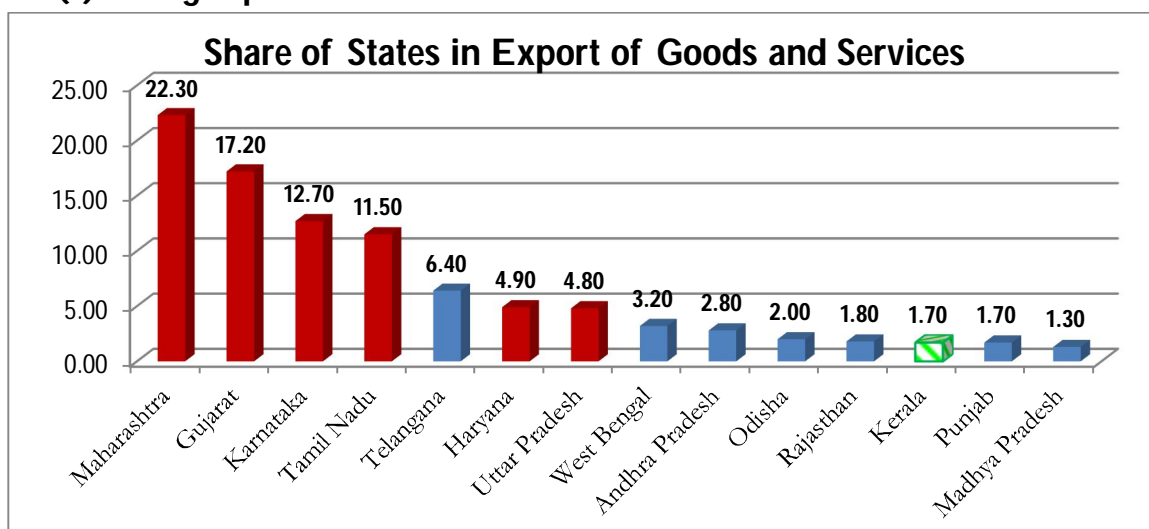
Major factors influencing GST revenue collection in states identified are the following:-

(1) Increase in the number of GST registration

It is seen that Maharashtra, Uttar Pradesh, Tamil Nadu and Gujarat are the states with the highest number of GST registrants. UP and West Bengal have seen large increases in the number of tax registrants compared to the old tax regime (Economic Survey 2018, p.35). There has been a large increase in the number of indirect taxpayers; many have voluntarily chosen to be part of the GST, especially small enterprises that buy from large enterprises and want to avail themselves of input tax credits (Economic survey 2018, p32).

In Maharashtra, the number of traders who are registered with the State GST department has risen from 8.30 lakh to 14.55 lakh. That is almost 80% increase in registered dealers. What made a number of traders quickly cope up with GST registration was the realization that if one buys goods and services from an unregistered dealer, then a registered dealer would have to pay the entire tax and they do not get any credit for it in the initial period. This resulted in big traders, manufacturers and service providers insisting their vendors to register in GST. It is noted that the increase in the number of registered dealers implies the increase in tax compliance by the small dealers in the informal sector. In future this would definitely increase the tax collection of those states with more newly registered tax payers.

(2) Strong export base



Source: Economic Survey 2017-18

Note: Export of Goods and Services exclude non-GST exports (such as petroleum)

Figure 5

The best performers in GST have very strong export base as seen from the figure 5. Maharashtra, Gujarat, Karnataka, Tamil Nadu, and Telangana are together exporting 70% of India's exports. Share of Kerala in export of goods and services is only 1.70%.

(3) Large service providers

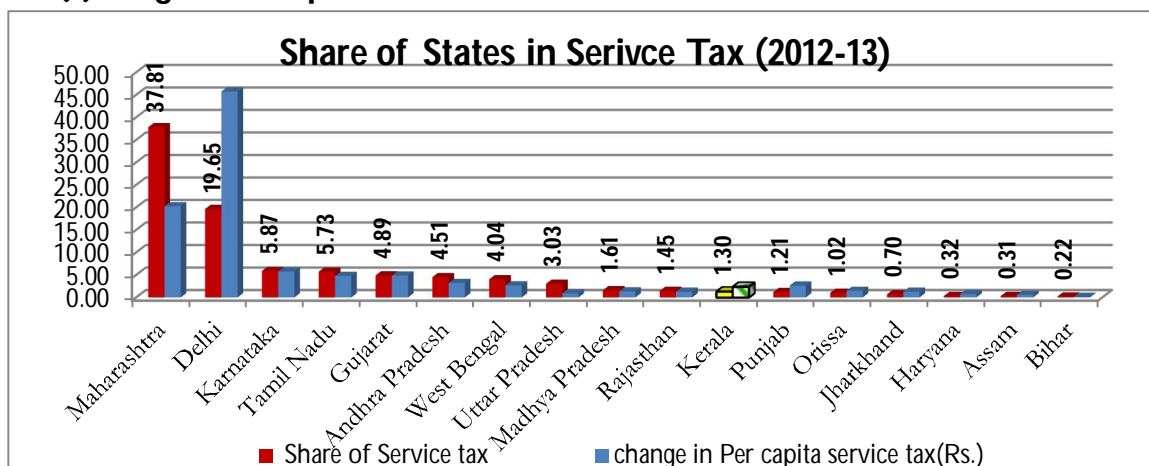


Figure 6

The potential of service tax collection mainly depends upon the size of service providers. It can be inferred that a state with large service providers contributes major share of service tax. It is seen from figure 6 that Maharashtra contributes 37.81 per cent of total service tax collection in India in 2012-13. Other major states like Karnataka, Tamil Nadu, Gujarat and Andhra Pradesh are together collecting 24% of the total service tax. The share of service tax collection of Kerala is only 1.30%. Details of state wise service tax collection is given in Appendix table 16. Kerala is having only small service providers like Courier agencies, Internet cafe, travel agents, tour operators, Beauty parlours, dry cleaning centres etc. Most of them would come under the threshold limit of 20 lakhs. Another important factor for the low service tax collection in the GST scenario is the exemption of two major services such as education and health services. Higher service tax collection in states like Maharashtra, Karnataka, Tamil Nadu, Gujarat and Andhra Pradesh **may lead to vertical and horizontal inequity**. In the pre-GST scenario whatever revenue collected as service tax from various States formed part of divisible pool which was distributed among states based on finance commission devolution criteria. After the implementation of GST, the amount of GST available from service sector is only half (as CGST) which is available to the divisible pool for distribution to States through Finance Commission Devolution. 50 per cent of the base of service tax in the pre-GST

scenario is transferred to States. Those states having big service providers can collect more revenue as GST from service sector.

(4) Big manufacturers

States	Manufacturing Values in (crore)	Percentage share in State GSDP	Rank of Manufacturing values in Percentage share in State GSDP
Maharashtra	228339	19.43	2
Tamil Nadu	122719	18.39	3
Andhra Pradesh	84374	12.73	6
Uttar Pradesh	28376	13.22	5
Gujarat	150559	25.32	1
Karnatka	70009	15.38	4
Kerala	23618	7.67	7

Source: CSO and Directorate of Economics and Statistics of respective states, MOSPI taken from Measurement issues in State Income from Registered Manufacturing Sector- Case of Gujarat, Ravidra H Dholkia, IIM, Ahamedabad, Manish B Pandya, DES, Govt. of Gujarat and Pyl M Pateria, DES, Govt. of Gujarat

Manufacturing states must have higher tax collection because they produce and export more. Manufacturing states like Gujarat ranked first in the share of manufacturing sector in GSDP with a contribution of 25.32 percent during 2011-12 (Table 17). Second position is occupied by the manufacturing sector of Maharashtra, with a share of 19.43 percent. Kerala is at the 7th position with 7.67 percent of manufacturing GSDP out of total State GSDP during the year 2011-12. Here we can infer that in Kerala that majority of the manufacturers could fall in the small and medium category as in the case of small service providers. Hence their contribution of GST may not be substantial.

(5) Good consumption base

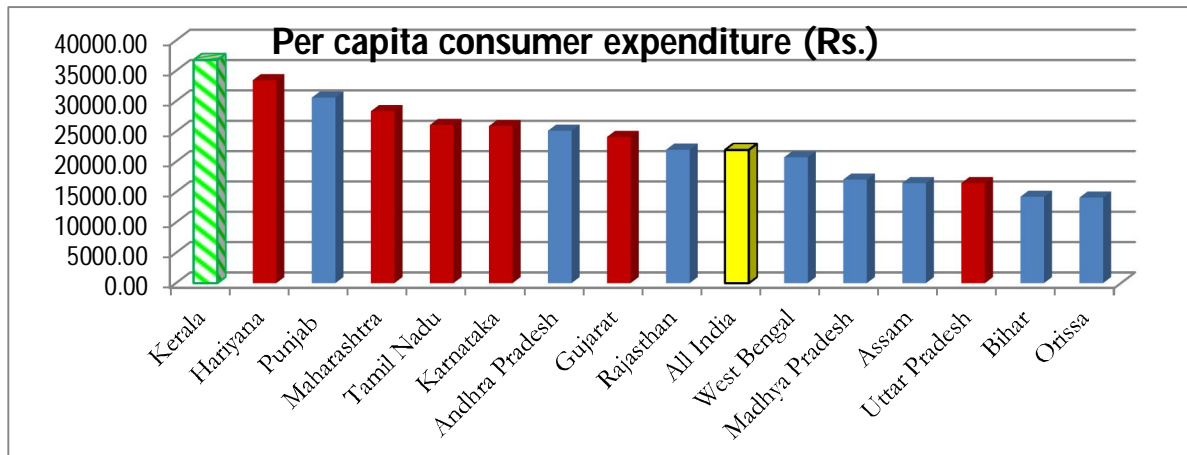


Figure 7

It is clearly evident from figure 7 that Kerala ranks first in per capita consumption expenditure during the year 2011-12. Maharashtra comes in 4th position and Tamil Nadu occupies 5th position. State wise per capita consumption expenditure is given in Appendix table 17.

It is observed that from the available data on GST collection, the states who have reported a high revenue collection under GST scenario are having higher ranks in all the five aspects such as number of new GST registration, strong export base, large service providers, big manufacturers and good consumption base. It is seen that in Kerala we are lagging far behind in the above factors which have strong influence on GST revenue collection. In the case of per capita consumption expenditure only Kerala ranked first and for Kerala, mere consumption base is the only one reason for higher revenue collection under GST. The merit of high consumption expenditure in Kerala is nullified with the absence of the factors like comparatively low new registration under GST, low export base, low manufacturing base and small service providers. These factors have strong influence on the collection of GST revenue in States in the coming years. Hence Kerala will find it difficult to mobilise more revenue from GST. Once the compensation scheme gets exhausted, collecting the existing revenue itself is a serious concern. The state revenue in Kerala could face challenges in future on account of the 15th Finance Commission awards and from FRBM restrictions. It is also important to note that GST has restricted the fiscal autonomy of states. This is evident from that the imposition of cess for additional resource mobilisation for rebuilding of Kerala after the devastating flood. The State of Kerala has obtained the permission from GST council for implementing only 1 per cent cess.

From the observations we can conclude that GST is beneficial to States in General for collecting revenue but it is more beneficial to those States having higher increase in registered dealers, States having more export share, big Manufacturers, big Service Providers and better consumption base.

(6) Other Factors

a. Reduction of GST Rates

The Committee report on the Revenue Neutral Rate (RNR) and Structure of Rates for the Goods and Services Tax (GST) was submitted to Government of India by Dr. Aravind Subramanian, Chairman and Chief Economic Advisor, Ministry of Finance on December, 4, 2015 which has recommended a three rate structure. In order to ensure that the standard rate is kept close to their suggested RNR, (the range Centre

and State Combined should be between 15% and 15.5% but with a preference for the lower end of that range) the maximum possible tax base should be taxed at the standard rate. The committee recommended a lower rate of 12% for goods (Centre plus states) with standard rates varying between 17 and 18% for goods and services.

There are four tax rates namely 5%, 12%, 18% and 28% on introduction of GST. The tax rates for different goods and services are notified. Besides, some goods and services are under the list of exempt items. Rate for precious metals is an exception to four-tax slab-rule and the same have been fixed at 3%. In addition unworked diamonds, precious stones, etc. attracts a rate of 0.25%. A cess over the peak rate of 28% on certain specified luxury and demerit goods, like tobacco and tobacco products, pan masala, aerated waters, motor vehicles, are imposed for a period of five years to compensate States for any revenue loss on account of implementation of GST.

Due to the pressure of trade and industry and from consumer side, GST council is forced to reduce the tax rates of around 200 items of goods from 28% to 18%. This in turn reduced the tax collection of many states. Since Kerala is a consumer state with around 70 per cent of the goods were taxed at 14.5 per cent during the VAT period, a decline of tax rate to 9 per cent (SGST) would affect the revenue collection under GST. Presently only 23 commodities are fall under 28% categories under GST.

b. Technological Glitches

Some of these challenges relate to the unfamiliarity with the new regime and IT systems, legal challenges, return filing and reconciliations, passing on transition credit. Lack of robust IT infrastructure and system delays makes compliance difficult for the taxpayers. Many of the processes in the GST are new for small and medium enterprises in particular, who are not used to regular and online filing of returns and other formalities based on the feedback received from businesses, consumers and taxpayers from across the country. Hence, attempt has been made to incorporate suggestions and reduce problems through short-term as well as long-term solutions.

Meanwhile, there is hope of increase in GST revenue of states in the year ahead due to the introduction of e-way (electronic way) bill for interstate movement of goods. . The introduction of e-way bill is a monumental shift from the earlier "Departmental Policing Model" to a "Self Declaration Model". It envisages one e-way bill for movement of the goods throughout the country, thereby ensuring a hassle free movement for transporters throughout the country. According GSTN, a total of 2,93,33,509 e-way bills were generated in November 2018 out of which the state of

Maharashtra ranks top holding 13 percent share of the total. Among other states, percentage share of Gujarat and Tamilnadu is almost 9 percent each, and Karnataka and Haryana hold almost 8 percent each. Now almost all states were already introduced e way bill for intra state movement of goods. According to GSTIN, a total of 5577 lakhs e-way bills were generated during the year 2018-19. Detailed MIS reports on dealer wise tax turnover and collection of tax from GSTN will help the states to analyse the commodity wise performance. This will also help to reduce tax evasion to a greater extent. All these measures definitely will increase compliance in tax payment. This would in turn increase transparency and increase tax collection in coming years from GST.

VI. Summary and Conclusion

Analysis of the revenue mobilization of major states under VAT period, finds that Maharashtra is the best performing state among other states in collecting sales tax including VAT for the past 12 years from 2005-06 to 2016-17. Tamil Nadu and Andhra Pradesh follow Maharashtra. But Andhra Pradesh slipped to 6th position after the division of the state. Uttar Pradesh, Gujarat and Karnataka were also performing well during VAT period. But coming to the last phase of VAT period, the performance of some of the best performing states like Karnataka and Gujarat was deteriorating while some states like Kerala, Haryana etc. were performing well and improving their positions.

Maharashtra performs well in the case of total sales tax and its components, sales tax – VAT during the VAT period. It is just behind Gujarat in earning more revenue from CST, both in absolute terms and share in all states. While compiling sales tax-VAT and CST, Maharashtra is the best performer among other states. Kerala is in 7th place in the share of performance of total sales tax and sales tax-VAT. But the contribution from CST is very low and remains in the 14th position. Due to the fact that sales tax-VAT is the major contributor in total sales tax, Kerala remains in the same position (7th), when adding sales tax – VAT and CST.

It is observed from the study that in the case of sales tax – GSDP ratio of the states, Andhra Pradesh, Kerala and Tamil Nadu are much better than others during the VAT period. The best performing states in the collection of sales tax revenue such as Maharashtra, Uttar Pradesh, and Karnataka are far behind in the ranking of sales tax – GSDP ratio, which indicates that the contribution of sales tax revenue in GSDP is very low in these states.

As far as the trend of sales tax GSDP ratio of major states is concerned, it was high for Andhra Pradesh till 2013-14. But after 2013-14, the ratio for Andhra Pradesh is on a decline because of the formation of Telangana. In 2015-16, this ratio went down and Kerala comes to the top in ranking of the sales tax – GSDP ratio. The ratio for Kerala is fluctuating between 5% and 6%. It is observed that the best performer in the collection of sales tax, Maharashtra is poor in sales tax GSDP ratio. In 2015-16 the ratio become 3.48%, just above Chattisgarh and Bihar, those states which perform poor in the collection of taxes on commodities and services.

Per capita sales tax revenue is another indicator of tax performance of a state. In the beginning of VAT period, Haryana was at the top in per capita sales tax revenue followed by Tamil Nadu. Kerala had occupied 3rd position. But then the trend changed and Kerala came on the top of the ranking from 2007-08 to 2016-17.

Time series analysis of VAT performance is not possible due to the non-availability of disaggregated VAT data. But we can make some inferences from the available state wise VAT revenue data and CST (including ITC adjustment) for three years; 2009-10, 2013-14 and 2015-16). Haryana, Tamil Nadu and Gujarat had maintained their positions during these years. Maharashtra was behind these states. The top five states who reported high per capita VAT revenue were Gujarat, Kerala, Haryana, Karnataka and Maharashtra during the year 2015-16. In 2009-10 and 2013-14, the above five states had occupied the top five positions with difference in individual rank in these years. Data shows that Haryana is on the top in per capita VAT revenue for 2009-10 & 2013-14. But in 2015-16, Gujarat ranked first. Kerala remains at the 2nd position in 2009-10 & 2015-16. In 2013-14 Punjab gained 2nd position and Kerala was in 4th position. Karnataka also maintains their place below 5 ranks for these three time points. Maharashtra was in 4th position in 2009-10, but in 2013-14 and 2015-16 they were at 5th position.

In the VAT – GSDP ratio, Andhra Pradesh remains at the top till the formation of Telangana. The other top performers were Gujarat, Kerala, Karnataka, Haryana and Uttar Pradesh. Maharashtra stands behind these states. Gujarat occupied 1st position in the case of VAT–GSDP ratio followed by Kerala which has ranked 2nd during the year 2015-16.

As per the information from PIB the states which reported high revenue collection in the GST scenario are Maharashtra, Karnataka, Tamil Nadu, Gujarat, Haryana and Uttar Pradesh. They are the top five states with high revenue collection under GST. It is interesting to note that these are the states having highest GST revenue base from goods and services.

It is observed that from the available data on GST collection, the states which reported a high revenue collection under GST scenario are having higher rank in all the five aspects such as higher new GST registration, strong export base, large service providers, big manufacturers and good consumption base. It is seen that in Kerala we are lagging behind in the above factors which have strong influence on GST revenue collection. Only in the case of per capita consumption expenditure only Kerala ranked first. It is implied that mere consumption base is one of the prominent reasons for higher revenue collection under GST. It may be inferred that the less GST collection and higher compensation in the case of Kerala could be due to comparatively low new registration under GST, low export base, low manufacturing base and small service providers. The merit of high consumption expenditure in Kerala is nullified with the absence of those factors explained above. Hence Kerala will find it difficult to mobilize more revenue from GST. Once the compensation scheme gets exhausted, collecting the existing revenue itself is a serious concern. The state revenue in Kerala could face challenges in future on account of the 15th Finance Commission awards and FRBM restrictions as well.

Some of the challenges in less GST collection relate to the unfamiliarity with the new regime and IT systems, legal challenges, return filing and reconciliations, passing on transition credit. Lack of robust IT infrastructure and system delays makes compliance difficult for the taxpayers. Due to the pressure from trade, industry and consumer side, GST council is forced to reduce the tax rates of more than 200 items of goods from 28% to 18%. This in turn reduced the tax collection of many states.

There is hope of increase in GST revenue of states in the year ahead due to the strict implementation of e way bill for interstate movement of goods. Inculcating taxpaying culture and collecting proper bills will also help to reduce tax evasion to a greater extent. All these measures definitely will increase compliance in tax payment. This would increase transparency and increase tax collection from GST in coming years.

Appendix Tables

Appendix Table 1 Sales Tax (Rs. in crores)													
State	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (RE)	2017-18 (BE)
Andhra Pradesh	12541.61	15467.08	19026.49	21851.66	23640.22	29144.85	34910.01	40714.67	48737.41	30524.02	29104.23	36100.00	39321.00
Bihar	1733.59	2081.48	2534.79	3016.47	3839.29	4557.18	7476.36	8670.79	8453.01	8607.16	10603.40	14021.33	24400.00
Chattisgarh	2089.2	2843.05	3023.69	3610.94	3712.16	4840.79	6006.25	6928.65	7929.51	8428.61	8908.36	12502.86	13444.70
Gujarat	10561.34	12817.46	15104.54	16810.65	18199.79	24893.46	31202.31	39464.67	40976.07	44145.26	44091.05	45632.29	53603.35
Haryana	5604.45	6853.24	7720.98	8154.73	9032.37	11082.01	13383.69	15376.58	16774.33	18993.25	21060.23	26400.00	30500.00
Jharkhand	2149.95	2458.00	2789.83	3715	4200	4503	5522.02	6421.61	7305.08	8069.72	8998.95	12703.00	15000.00
Karnataka	9869.54	11761.72	13893.99	14622.73	15832.67	20234.69	25020.02	28414.44	33719.35	38286.03	40448.63	45602.10	52600.00
Kerala	7037.97	8563.31	9371.76	11377.13	12770.89	15833.11	18938.83	22511.09	24885.25	27908.33	30736.78	35164.07	42187.57
Madhya Pradesh	4508.42	5261.41	6045.07	6842.99	7723.82	10256.76	12516.73	14856.3	16649.85	18135.96	19806.14	22350.00	25910.00
Maharashtra	19676.74	24130.73	26752.8	30680.53	32676.02	42482.72	50596.36	60079.72	62530.04	67466.29	69660.82	81437.69	92838.97
Odisha	3011.72	3764.82	4118.43	4803.34	5408.76	6806.8	8196.85	9684.68	10728.55	11816.73	13096.99	13616.00	15840.00
Punjab	4626.88	4829.02	5342.49	6435.62	7577.49	10016.91	11171.67	13217.93	14846.71	15455.17	15856.64	18596.26	25800.00
Rajasthan	5593.64	6720.71	7750.74	8904.5	10163.53	12629.59	15766.43	18574.65	21215.51	24169.91	26344.77	28995.00	35300.00
Tamil Nadu	15554.69	17727.16	18156.36	20674.7	22661.52	28614.23	36288.9	44041.13	53532.17	57190.8	57522.03	63674.23	73959.25
Telengana										22120.78	29846.91	37439.97	46500.00
UttarPradesh	11284.67	13278.82	15023.1	17482.05	20825.18	24836.52	33107.34	34870.16	39645.45	42934.56	47692.40	51508.93	36397.30
West Bengal	6108.77	7079.02	8060.46	8955.09	10509.64	13275.77	15888.41	18554.76	21931.09	24021.91	26050.16	30156.05	34679.46
All States	128769.23	153572.9	173421.64	198326.83	220644.04	278838.42	345062.88	403848.93	453938.17	494265.45	528241.20	609110.85	681606.22

Source: Data taken from various issues of the State finances: A study of State Budgets

State	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (RE)	2017-18 (BE)
Andhra Pradesh	11500.2	14181.82	17537.89	20532.3	22163.15	27314.19	33165.11	38703.6	46401.02	28970.8	27810.28	34784.31	37835.52
Bihar	1678.83	2011.4	2491.26	2977.28	2637.05	4531.46	7438.85	8812.49	8502.54	8676.05	10509.69	13909.01	24400.00
Chattisgarh	1014.9	2072.77	2448.27	2943.67	3031.15	4031.5	4104.35	6023.82	6990.32	7391.45	7894.89	10526.29	11314.25
Gujarat	6360.48	10288.02	12718.38	14586.77	15116	19539.15	27226.86	34064.9	35679.21	38413.91	4415.00	4872.14	2340.55
Haryana	4359.95	5312.35	6364.34	7035.05	7907.22	9818.06	11797.99	13794.3	14788.84	16995.05	19493.23	23416.11	27667.72
Jharkhand	1499.16	1807.21	2051.18	3064.85	3500	3778	4690.71	5511.32	6117.65	7046.73	7910.03	11131.26	13144.05
Karnataka	8614.31	10262.85	12631.9	13573.96	14895.71	19360.59	24093.94	27393.43	30914.18	35034.14	8024.65	10152.53	11795.00
Kerala	6253.07	8071.62	8349.76	10917.15	12448.18	15499.22	18558.12	22093.27	24436.34	27243.97	30236.94	34642.92	41600.36
Madhya Pradesh	4088.62	4695.57	5488.14	6323.22	7153.83	9574.04	11644.75	13999.07	15706.37	17112.44	18687.35	21075.00	24491.00
Maharashtra	17120.47	21720.99	24361.99	27835.16	30047.58	38847.11	46633.99	55553.73	57622.49	61738.19	63790.62	75900.83	86746.36
Odisha	2524.17	3042.34	3567.16	4268.73	4915	6218.85	7454.53	8917.61	9880.74	10889.73	12210.47	12641.20	14784.98
Punjab	4164.17	4412.8	4919.85	6166.42	7264.31	9642.42	10754.7	12712.66	14321.69	14897.72	6.49	17994.72	19794.19
Rajasthan	5055.79	6067.58	7126.37	8206.9	9436.29	11638.74	14371.53	16887.48	19490.41				
Tamil Nadu	13693.86	15465.25	16434.12	19029.04	20985.74	26363.56	33458.32	41310.92	50425.41	53335.67	53622.43	59384.67	69026.26
Telangana										20618.26	27657.21	34766.99	44863.94
UttarPradesh	7299.35	8276.77	12463.98	14125.89	18819.49	22412.2	30695.85	32450.82	36206.17	39812.68	43161.66	47796.32	35343.80
West Bengal	5378.84	6262.89	7248.63	8122.1	9638.48	12214.16	14526.68	17196.51	20461.48	22473.78	24150.75	27981.53	32178.73
All States	104731.67	128775.96	153007.1	178715.07	201394.42	253951.25	317324.38	374304.94	419415.32	431409.43	381134.87	465607.22	512573.58

Source: Same as Appendix Table 1

Appendix Table 3
Central Sales Tax (Rs. in crores)

State	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (RE)	2017-18 (BE)
Andhra Pradesh	1017.37	1244.41	1433.08	1255.19	1362.08	1701.61	1658.14	1931.53	2252.34	1488.22	1224.49	1254.97	1412.63
Bihar	54.18	70.05	44.28	37.05	1227.8	29.58	37.4	25.16	35.25	65.38	389.86	112.32	
Chattisgarh	415.19	702.34	521	664.16	681	745.83	1120	855.88	928.17	932.36	911.32	1976.29	2130.45
Gujarat	1915.21	1931.25	1905.5	1666.79	2548.59	4666.68	3942.92	5377.98	5290.86	5726.53	6336.05	6356.32	3450.02
Haryana	1244.46	1540.86	1356.64	1119.58	1090.17	1263.95	1530.05	1582.28	1760.8	1630.96	1549.69	2983.89	2832.28
Jharkhand	650.79	650.79	738.65	650.15	700	725	834.95	910.11	1188.28	1027.32	1088.92	1574.97	1859.76
Karnataka	1255.23	1498.87	1262.09	1048.77	936.96	874.1	926.07	1021.01	2805.17	3251.89	2212.06	2221.80	725.00
Kerala	486.36	339.66	1016.21	425.38	292.94	310.42	292.66	320.88	331.49	464.43	305.06	322.77	353.11
Madhya Pradesh	416.64	565.84	556.93	519.77	569.99	682.72	871.98	857.22	943.48	1023.52	1118.79	1275.00	1419.00
Maharashtra	2318.18	2547.66	2384.58	2714.16	2505.32	3548.25	3799.45	4224.46	4769.3	5668.58	5812.32	5352.25	5882.15
Odisha	487.55	722.48	551.27	534.61	493.77	585.52	733.45	755.07	846.52	924.62	885.73	973.10	1054.00
Punjab	356.6	326.78	328.45	269.21	313.18	374.49	416.97	505.26	525.02	556.96	567.50	601.54	4205.81
Rajasthan	348.23	448.56	404.9	462.48	482.15	728.35	1100.8	1360.31	1380.79	1525.02	1466.10	1227.40	1350.14
Tamil Nadu	1860.84	2261.91	1722.24	1645.65	1675.78	2250.67	2830.57	2730.21	3106.76	3855.12	3899.60	4289.56	4932.99
Telengana										1461.22	2157.25	2640.41	1560.56
UttarPradesh	883.09	688.99	1384.97	1438.05	1397.51	1967.8	1769.59	1745.84	1793.33	1775.86	1886.88	3710.33	803.50
West Bengal	713.97	799.2	797.54	821.02	862.21	1059.19	1361.1	1357.94	1469.38	1547.1	1899.37	2174.48	2500.69
All States	15610.97	17888.58	16545.52	15996.14	18019.24	22686.08	24510.36	27017.29	31225.35	34707.87	36102.20	41842.77	38043.83

Source: Same as Appendix Table 1

Appendix Table 4													
Sales Tax/VAT+CST (Rs. in crores)													
State	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (RE)	2017-18 (BE)
Andhra Pradesh	12517.57	15426.23	18970.97	21787.49	23525.23	29015.80	34823.25	40635.13	48653.36	30459.02	29034.77	36039.28	39248.15
Bihar	1733.01	2081.45	2535.54	3014.33	3864.85	4561.04	7476.25	8837.65	8537.79	8741.43	10899.55	14021.33	24400.00
Chattisgarh	1430.09	2775.11	2969.27	3607.83	3712.15	4777.33	5224.35	6879.70	7918.49	8323.81	8806.21	12502.58	13444.70
Gujarat	8275.69	12219.27	14623.88	16253.56	17664.59	24205.83	31169.78	39442.88	40970.07	44140.44	10751.05	11228.46	5790.57
Haryana	5604.41	6853.21	7720.98	8154.63	8997.39	11082.01	13328.04	15376.58	16549.64	18626.01	21042.92	26400.00	30500.00
Jharkhand	2149.95	2458.00	2789.83	3715.00	4200.00	4503.00	5525.66	6421.43	7305.93	8074.05	8998.95	12706.23	15003.81
Karnataka	9869.54	11761.72	13893.99	14622.73	15832.67	20234.69	25020.01	28414.44	33719.35	38286.03	10236.71	12374.33	12520.00
Kerala	6739.43	8411.28	9365.97	11342.53	12741.12	15809.64	18850.78	22414.15	24767.83	27708.40	30542.00	34965.69	41953.47
Madhya Pradesh	4505.26	5261.41	6045.07	6842.99	7723.82	10256.76	12516.73	14856.29	16649.85	18135.96	19806.14	22350.00	25910.00
Maharashtra	19438.65	24268.65	26746.57	30549.32	32552.90	42395.36	50433.44	59778.19	62391.79	67406.77	69602.94	81253.08	92628.51
Odisha	3011.72	3764.82	4118.43	4803.34	5408.77	6804.37	8187.98	9672.68	10727.26	11814.35	13096.20	13614.30	15838.98
Punjab	4520.77	4739.58	5248.30	6435.63	7577.49	10016.91	11171.67	13217.92	14846.71	15454.68	573.99	18596.26	24000.00
Rajasthan	5404.02	6516.14	7531.27	8669.38	9918.44	12367.09	15472.33	18247.79	20871.20	1525.02	1466.10	1227.40	1350.14
Tamil Nadu	15554.70	17727.16	18156.36	20674.69	22661.52	28614.23	36288.89	44041.13	53532.17	57190.79	57522.03	63674.23	73959.25
Telangana										22079.48	29814.46	37407.40	46424.50
UttarPradesh	8182.44	8965.76	13848.95	15563.94	20217.00	24380.00	32465.44	34196.66	37999.50	41588.54	45048.54	51506.65	36147.30
West Bengal	6092.81	7062.09	8046.17	8943.12	10500.69	13273.35	15887.78	18554.45	21930.86	24020.88	26050.12	30156.01	34679.42
All States	120342.64	146664.54	169552.62	194711.21	219413.66	276637.33	341834.74	401322.23	450640.67	466117.30	417237.07	507449.99	550617.41

Source: Added figures of Appendix Table 2 & 3

Appendix Table 5
GSDP

State	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (RE)
Andhra Pradesh	147606.00	174064.00	212361.00	237383.00	273327.00	319864.00	379402.03	411403.71	464271.54	526468.42	609933.62	699307.19
Bihar	82490.00	100737.00	113680.00	142279.00	162923.00	203555.00	247143.96	282367.93	317101.34	342950.94	381500.74	438030.44
Chattisgarh	53381.00	66875.00	80255.00	96972.00	99364.00	119420.00	158073.83	177511.32	206690.16	234981.80	260775.65	290139.70
Gujarat	244736.00	283693.00	329285.00	367912.00	431262.00	521519.00	615606.07	724495.36	807623.19	921773.15	1025188.01	1158151.38
Haryana	108885.00	128732.00	151596.00	182522.00	223600.00	260621.00	297538.52	347032.01	400662.12	437462.07	485183.99	547396.06
Jharkhand	60901.00	66935.00	83950.00	87794.00	100621.00	127281.00	150917.59	174723.69	188566.71	218525.17	231294.10	253536.11
Karnataka	195904.00	227237.00	270629.00	310312.00	337559.00	410703.00	606009.81	695413.05	816666.15	912646.54	1012804.09	1132392.97
Kerala	136842.00	153785.00	175141.00	202783.00	231999.00	263773.00	364047.88	412313.00	465041.21	512564.05	557946.51	617034.66
Madhya Pradesh	124276.00	144577.00	161479.00	197276.00	227557.00	263396.00	315561.59	380924.80	439483.44	480121.33	530442.61	639219.67
Maharashtra	486766.00	584498.00	684817.00	753969.00	855751.00	1049150.00	1275947.88	1454611.58	1646042.61	1773743.54	2001222.66	2267788.00
Odisha	85096.00	101839.00	129274.00	148491.00	162946.00	197530.00	230987.08	261699.60	296475.38	314267.07	330873.77	377201.78
Punjab	108637.00	127123.00	152245.00	174039.00	197500.00	226204.00	266628.29	297733.82	332146.94	354908.42	391542.90	427870.24
Rajasthan	142236.00	171043.00	194822.00	230949.00	265825.00	338348.00	434836.64	493551.24	551031.02	615694.80	683758.12	759234.50
Tamil Nadu	257833.00	310526.00	350819.00	401336.00	479733.00	584896.00	751485.76	855475.77	969216.21	1072774.93	1161963.00	1298511.06
Telengana										505664.16	567588.28	646264.74
Uttar Pradesh	293172.00	336317.00	383026.00	444685.00	523394.00	600286.00	724050.41	822392.92	940356.43	1011789.69	1119862.19	1232566.22
West Bengal	230245.00	261682.00	299483.00	341942.00	398880.00	460959.00	0.00	0.00	0.00	0.00	0.00	0.00

Source: CSO

Appendix Table 6 Population (crores)												
State	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (RE)
Andhra Pradesh	7.98	8.07	8.16	8.24	8.32	8.39	8.46	8.56	8.67	5.09	5.13	5.16
Bihar	8.93	9.08	9.22	9.36	9.50	9.64	10.41	10.64	10.95	10.96	11.14	11.31
Chattisgarh	2.23	2.26	2.29	2.33	2.36	2.39	2.55	2.61	2.65	2.70	2.74	2.79
Gujarat	5.41	5.50	5.58	5.66	5.74	5.82	6.04	6.15	6.27	6.29	6.37	6.46
Haryana	2.29	2.33	2.37	2.42	2.46	2.50	2.54	2.58	2.65	2.69	2.73	2.77
Jharkhand	2.88	2.93	2.97	3.02	3.06	3.10	3.30	3.37	3.46	3.47	3.52	3.58
Karnataka	5.56	5.63	5.69	5.76	5.82	5.88	6.11	6.21	6.32	6.32	6.39	6.46
Kerala	3.25	3.27	3.28	3.30	3.32	3.33	3.34	3.35	3.37	3.40	3.42	3.43
Madhya Pradesh	6.52	6.64	6.76	6.87	6.99	7.11	7.26	7.41	7.52	7.63	7.74	7.85
Maharashtra	10.32	10.48	10.64	10.80	10.96	11.11	11.24	11.42	11.66	11.81	11.95	12.09
Odisha	3.85	3.89	3.93	3.97	4.00	4.04	4.19	4.25	4.34	4.39	4.44	4.48
Punjab	2.57	2.61	2.64	2.67	2.70	2.74	2.77	2.81	3.03	3.09	3.13	3.17
Rajasthan	6.11	6.23	6.34	6.45	6.57	6.68	6.85	7.01	7.06	7.16	7.26	7.37
Tamil Nadu	6.46	6.51	6.56	6.61	6.66	6.70	7.21	7.33	7.49	7.52	7.59	7.66
Telengana										3.66	3.7	3.73
Uttar Pradesh	17.98	18.33	18.68	19.03	19.38	19.73	19.98	20.38	20.98	21.33	21.65	21.99
West Bengal	8.43	8.52	8.61	8.70	8.78	8.87	9.13	9.26	9.40	9.41	9.49	9.57

Source: Census data for the years 2001 & 2011

Year	Sales Tax	Sales Tax - VAT	CST	Sales Tax - VAT + CST	GSDP	Population
Andhra Pradesh	28480.19	26922.06	1485.29	28407.34	371282.63	7.52
Bihar	6299.57	6181.33	177.36	6358.69	234563.28	10.10
Chattisgarh	5902.01	4872.78	871.13	5743.91	153703.29	2.49
Gujarat	28658.24	18606.74	3972.06	22578.79	619270.35	5.94
Haryana	13369.66	11756.87	1554.44	13311.32	297602.56	2.53
Jharkhand	5736.35	4842.34	894.99	5737.34	145420.45	3.22
Karnataka	24808.83	17912.68	1609.50	19522.18	577356.38	6.01
Kerala	18758.21	18229.21	409.02	18638.24	341105.86	3.34
Madhya Pradesh	12079.45	11295.70	783.49	12079.19	325359.54	7.19
Maharashtra	47347.54	43431.10	3803.71	47234.81	1236192.27	11.21
Odisha	7921.14	7210.88	707.81	7918.69	219723.39	4.15
Punjab	10664.40	8938.16	428.50	9366.66	254714.88	2.83
Rajasthan	15569.08	8190.09	911.26	9101.35	406777.44	6.76
Tamilnadu	36303.16	33625.75	2677.41	36303.16	707880.81	7.03
Telengana	29802.55	27680.82	2086.29	29767.11	573172.39	3.70
Uttar Pradesh	29374.10	26126.77	1703.52	27830.29	702658.16	19.95
West Bengal	15882.59	14637.99	1238.54	15876.53	166099.25	9.01

Source: Calculated from Appendix Tables 1 to 6

State/UT	VAT & Sales Tax (excluding Non-VAT)			CST (including ITC adjustment)		
	2009-10	2013-14	2015-16	2009-10	2013-14	2015-16
Andhra Pradesh	11630.69	21132.9	12428.93	2638.24	1961.29	1700.46
Bihar	2155.53	4443.78	6413.03	38.38	60.38	60.24
Chattisgarh	2114.54	4356.37	4686.57	734.86	878	1248.75
Gujarat	11164.95	25079.58	32157.48	2511.47	5047.68	6340.67
Haryana	6260.09	11408.2	12690.53	1128.91	3272.36	4986.93
Jharkhand	2054.26	6276.87	5243.99	647.41	1006.66	1023.50
Karnataka	11529.08	21210.71	26741.19	2163.54	1694.31	5666.72
Kerala	6755.65	13207.37	16209.30	290.81	280.97	304.24
Madhya Pradesh	4580.44	8640.07	10281.94	738.33	1285.98	1720.07
Maharashtra	21412.47	43016	47246.00	2842.9	7923.71	9296.00
Odisha	3488.91	6880.64	7552.44	612.49	1152.99	1185.34
Punjab	3700.66	12214.56	8481.49	756.5	1775.36	2508.62
Rajasthan	6424.21	12928.5	14940.69	740.08	606.92	1854.69
Tamil Nadu	10142.78	23195.08	24526.02	1772.65	2857.96	5113.08
Telengana			13321.80			4530.79
Uttar Pradesh	12856.54	23714.38	28516.00	1517.43	1747.33	3089.20
West Bengal	6902.33	14510.9	17275.63	1159.11	1343.67	2680.63

Source: Data for 2009-10, 2013-14 and 2015-16 taken from the report - Revenue Implications of GST and Estimation of Revenue Neutral Rate: A State Wise Analysis, By R. Kavita Rao and Pinaki Chakraborty, January 2013, Page No: 14, Revenue Neutral Rates for Goods and Services Tax in India by Kavita Rao & Commercial Tax Department, Government of Kerala respectively

Appendix Table 9								
VAT Compensation (Rs. in crore)								
State	Paid in 2005-06	Paid in 2006-07	Paid in 2007-08	Paid in 2008-09	Paid in 2009-10	Paid in 2010-11	Total	Pending claims as on 31.12.2011
Andhra Pradesh	404.06	0	1.88	0	0	0	405.94	0
Bihar	165.87	78.23	0	0	0	0	244.1	0
Chhattisgarh	0	0	75	281.59	31.91	0	388.5	0
Haryana	0	0	0	27.84	59.85	0	87.69	0
Jharkhand	-	-	-	104.73	86.45	0	191.18	0
Karnataka	1038.92	625.36	354.71	369.05	180.3	0	0	2568.34
Kerala	456.47	426.23	123.19	243.46	0	0	1249.35	0
Madhya Pradesh	0	0	46.24	0	0	0	46.24	40.74
Maharashtra	259.89	2814.72	1203.83	1895	1475	0	7648.44	277.4
Orissa	0	0	0	18.93	163.32	0	182.25	0
Tamil Nadu	0	0	2040	1000	0	0	3040	321.36
West Bengal	139.1	139.75	0	0	0	0	278.85	0
Assam	0	0	30.06	38.73	150.1	0	218.89	78.12
Delhi	0	0	0	362.81	855.07	37.7	1255.58	0
Sikkim	1.84	4.03	0	0	0	10.92	16.79	0
Tripura	5.12	3.81	5.57	19.81	0	0	34.31	0
Total	2471.27	4092.13	3880.48	4361.95	3002	48.62	17856.45	717.62

Source: Department of Revenue, Govt. of India, Budget at a glance 2011-2012

Appendix Table 10						
CST Compensation (Rs. in crore)						
State	Paid in 2007-08	Paid in 2008-09	Paid in 2009-10	Paid in 2010-11	Total	Pending claims as on 31.12.2011
Andhra Pradesh	0	905.24	1095.5	1540.86	3541.6	0
Chhattisgarh	101.37	48.64	794.95	463.97	1408.93	0
Gujarat	338.14	156.57	796.04	661.21	1951.96	0
Haryana	150	400	1177.12	552.3	2279.42	689.6
Jharkhand	69.47	35.55	394.58	418.76	918.36	0
Karnataka	350	155	710.3	1098.87	2314.17	0
Orissa	131.53	5.49	483.9	425.99	1046.91	0
Madhya Pradesh	0	0	110.96	106.06	217.02	55.96
Maharashtra	0	0	123	0	123	83.67
Punjab	0	24.32	9.95	324.55	358.82	0
Rajasthan	126.24	18.56	311.78	373.39	829.97	0
Tamil Nadu	647.54	0	759	469.61	1876.15	579.47
Uttar Pradesh	0	0	0	0	0	118.87
West Bengal	0	45.87	464.77	464.81	975.45	0
Assam	70.89	0	228.79	150.9	450.58	0
Delhi	183.7	154.76	1052	1200.8	2591.46	0
Nagaland	0	0	4.43	0	4.43	1.63
Puducherry	0	0	86.91	143.78	230.69	0
Uttarakhand	0	0	131	0	131	9.46
Total	2168.88	1950	8735.18	8395.86	21249.92	1538.66

Source: Department of Revenue, Govt. of India, Budget at a glance 2011-2012

Appendix Table 11		
GST Revenue Collection in India from July 2017 to August 2018 (in crores)		
Months(2017-18)	GST Revenue	Percentage change
July'17	92000	
August'17	93590	1.73
September'17	93029	-0.6
October'17	95132	2.26
November'17	85931	-9.67
December'17	83716	-2.58
January'18	88929	6.23
February'18	88047	-0.99
March'18	89264	1.38
July'17 to March'18 - Total	809638	
Average monthly collection in 2017-18	89959.78	
April'18	103459	15.9
May'18	94016	-9.13
June'18	95610	1.7
July'18	96483	0.91
August'18	93960	-2.61
September'18	94442	0.51
October '18	100710	6.64
November '18	97637	-3.05
December '18	94726	-2.98
January '19	102503	8.21
February '19	97247	-5.13
April'18 to February'19 - Total	1070793	
Average monthly collection in 2018-19	97344.818	
Growth % from 2017-18 to 2018-19		8.21*

*percentage change in average monthly collection in 2018-19 over 2017-18

Source: PIB press release

Appendix Table 12							
State-Wise GST collection from July 2017 to November 2017 (in crores)							
States	CGST	IGST	SGST	CESS	Total Collection	% of total Collection	Rank
Maharashtra	13654.00	17183.00	18701.00	3702.00	53240.00	14.48	1
Karnataka	5197.00	8520.00	7736.00	3110.00	24563.00	6.68	2
Tamil Nadu	5739.00	7605.00	8739.00	2062.00	24145.00	6.57	3
Gujarat	5464.00	9020.00	7375.00	1150.00	23009.00	6.26	4
Haryana	2890.00	10878.00	4627.00	1449.00	19844.00	5.40	5
Uttar Pradesh	3632.00	5389.00	5845.00	3549.00	18415.00	5.01	6
					Total	44.39	
Kerala	1827.00	964.00	2950.00	43.00	5784.00	1.57	17

Source: India Today, Dated 26th December 2017

Appendix Table 13										
Details of Revenue Collection in Kerala (Rs. in crore)										
2017-18										
Month	GST Collection					VAT Collection				Grand Total
	SGST	IGST	Adhoc settlement	Compe-nsation	Total	VAT	LNG	Non-VAT	Total	
April						1717.7	0.39	180.07	1898.16	1898.16
May						1542.36	0.25	1368.74	2911.35	2911.35
June						1563.04	28.43	1459.62	3051.09	3051.09
July						1449.69	35.23	1200.69	2685.61	2685.61
August	716.47	451.74		810	1978.21	132.66	44.98	1823.45	2001.09	3979.3
September	807.05	763.46			1570.51	60.29	31.83	1219.31	1311.43	2881.94
October	740.47	822.65		395	1958.12	62.25	30.8	1477.36	1570.41	3528.53
November	610.3	801.36			1411.66	48.19	29.9	1524.25	1602.34	3014
December	600.51	795.95	736		2132.46	60.58	23.25	1397.22	1481.05	3613.51
January	700.39	826.9			1527.29	66.94	18.69	1333.37	1419	2946.29
February	619.68	808.82		567	1995.5	31.98	19.31	1542.71	1594	3589.5
March	604.24	794.12		330	1728.36	84.88	20.09	2471.08	2576.05	4304.41
Total	5399.11	6065	736	2102	14302.11	6820.56	283.15	16997.87	24101.58	38403.69
2018-19										
April	693.64	802.07			1495.71	35.15	22.74	614.99	672.88	2168.59
May	661.8	785.97		67	1514.77	28.09	21.24	1196.56	1245.89	2760.66
June	682.47	879.89	1052		2614.36	20.67	25.51	2000.87	2047.05	4661.41
July	658.46	848.44		780	2286.9	30.1	25.28	1468.43	1523.81	3810.71
August	527.51	746.21	252		1525.72	13.51	27.51	1450.5	1491.52	3017.24
September	525.3	651.9		1033	2210.2	19.22	31.82	1664.29	1715.33	3925.53
October	793.5	1068.43	631.04		2492.97	15.82	23.07	1685.5	1724.39	4217.36
November	675.69	1014.34		195	1885.03	15.7	25.01	1365.07	1405.78	3290.81
December	719.81	816.86	378.63		1915.3	14.04	26.85	1537.92	1578.81	3494.11
January	816.5	862.29		479	2157.79	16.64	17.56	1690	1724.2	3881.99
February	723.5	845.72	420.69		1989.91	13.1	24.14	1608.06	1645.3	3635.21
Total	7478.18	9322.12	2734.36	2554	22088.66	222.04	270.73	16282.19	16774.96	38863.62

Source: <http://keralataxes.gov.in/tax-collection-2018-19/>

Appendix Table 14							
Details of GST Compensation released to States/ UTs for FY 2017-18 (in Crores)							
States	July – August 2017	September – October 2017	November – December 2017	January – February 2018	March 2018	April – May 2018	Total (11 months)
Andhra Pradesh	116	266	0	0	0	0	382
Bihar	692	1054	373	922	99	325	3465
Chhattisgarh	253	562	219	449	106	257	1846
Gujarat	1402	880	252	1153	590	174	4451
Haryana	476	325	0	398	262	0	1461
Jharkhand	313	489	94	369	103	76	1444
Karnataka	1189	2082	859	2116	1289	792	8327
Kerala	810	395	0	567	330	67	2169
Madhya Pradesh	433	908	0	1170	157	130	2798
Maharashtra	0	834	0	654	1589	0	3077
Odisha	333	687	306	693	245	282	2546
Punjab	1138	960	740	1199	581	944	5562
Rajasthan	1205	706	0	687	301	106	3005
Tamil Nadu	530	102	0	0	0	0	632
Telangana	7	162	0	0	0	0	169
Uttar Pradesh	190	1330	0	604	308	0	2432
West Bengal	441	567	0	600	0	0	1608
Non-Special Category States	9528	12309	2843	11581	5960	3153	45374 (87%)
Uttarakhand	223	460	183	417	149	265	1697
J & K	367	314	127	329	23	147	1307
Himachal Pradesh	0	0	539	336	184	225	1284
Assam	338	331	15	202	94	0	980
Puducherry	44	122	58	109	52	79	464
Delhi	115	42	0	0	169	0	326
Goa	68	35	99	50	29	28	309
Tripura	31	43	14	41	20	2	151
Meghalaya	52	38	20	14	16	0	140
Manipur	24	0	0	0	0	0	24
Sikkim	0	0	0	6	0	0	6
Special Category States	1262	1385	1055	1504	736	746	6688 (13%)
Total	10805	13694	3898	13085	6696	3899	52077

*June - July 2018 – compensation 14930 crore

Source: Press Information Bureau

States	Rank	States	Rank	States	Rank
Andhra Pradesh	21 (0.73)	Maharashtra	5 (5.91)	J & K	16 (2.51)
Bihar	4 (6.66)	Odisha	8 (4.89)	Himachal Pradesh	17 (2.47)
Chhattisgarh	11 (3.55)	Punjab	2 (10.68)	Assam	18 (1.88)
Gujarat	3 (8.55)	Rajasthan	6 (5.77)	Puducherry	20 (0.89)
Haryana	14 (2.81)	Tamil Nadu	19 (1.21)	Delhi	22 (0.63)
Jharkhand	15 (2.77)	Telangana	24 (0.32)	Goa	23 (0.59)
Karnataka	1 (15.99)	Uttar Pradesh	9 (4.67)	Tripura	25 (0.29)
Kerala	10 (4.17)	West Bengal	13 (3.09)	Meghalaya	26 (0.27)
Madhya Pradesh	7 (5.37)	Uttarakhand	12 (3.26)	Manipur	27 (0.05)

*Percentage amount received as compensation is shown in parenthesis.

Source: Appendix Table 14

States	Service tax revenue (Rs. Crores)	Percentage to total	Rank	Per capita service tax (Rs.)	Rank
Andhra Pradesh	6031.65	4.51	6	704.63	6
Assam	414.00	0.31	16	130.60	16
Bihar	295.10	0.22	17	27.73	17
Delhi	26302.81	19.65	2	10013.17	1
Gujarat	6538.83	4.89	5	1063.22	4
Haryana	432.08	0.32	15	167.47	15
Jharkhand	935.10	0.70	14	277.48	12
Karnataka	7858.26	5.87	3	1265.42	3
Kerala	1734.60	1.30	11	517.79	9
Madhya Pradesh	2160.91	1.61	9	291.62	11
Maharashtra	50606.39	37.81	1	4431.38	2
Orissa	1370.95	1.02	13	322.58	9
Punjab	1619.02	1.21	12	576.16	8
Rajasthan	1937.08	1.45	10	276.33	13
Tamil Nadu	7671.92	5.73	4	1046.65	5
Uttar Pradesh	4057.78	3.03	8	199.11	14
West Bengal	5402.80	4.04	7	583.46	7
Others	8464.65	6.32			
Total	133833.93	100.00			

Source: Taken from Service Tax Revenue from Kerala, An Analysis, submitted to the State Planning Board by Jose Sebastian, Anitha Kumary L. and Shyama Balachandran, 2016-17

Appendix Table 17	
Per Capita Consumption Expenditure of various States during 2011-12	
State	Per capita total consumer expenditure (Rs.)
Andhra Pradesh	25119.58
Assam	16491.01
Bihar	14230.80
Gujarat	24102.91
Haryana	33440.06
Karnataka	25884.79
Kerala	36762.68
Madhya Pradesh	17065.60
Maharashtra	28338.36
Orissa	14102.68
Punjab	30576.08
Rajasthan	21992.86
Tamil Nadu	26069.16
Uttar Pradesh	16490.44
West Bengal	20746.07
All India	21951.93

Source: Taken from Revenue Performance of commodity taxes in the post-Reform Period: An Interstate Comparison submitted to the State Planning Board by Jose Sebastian, Anitha Kumary L and Shyama Nair R

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