

अप्रैल 2024 का GST राजस्व संग्रह

स्रोत: द हट्टि

- सकल वस्तु एवं सेवा कर (GST) संग्रह अप्रैल, 2024 में 2.10 लाख करोड़ रुपए के रिकॉर्ड उच्च स्तर पर पहुँच गया। यह साल-दर-साल 12.4% की महत्वपूर्ण वृद्धि को दर्शाता है, जो घरेलू लेनदेन (13.4% ऊपर) और आयात (8.3% ऊपर) में मज़बूत वृद्धि से प्रेरित है।
- रफिंड के लेखांकन के बाद, अप्रैल 2024 का शुद्ध GST राजस्व 1.92 लाख करोड़ रुपए है, जो वर्ष 2023 की समान अवधि की तुलना में 15.5% की प्रभावशाली वृद्धि को दर्शाता है।
- वित्तमंत्री ने इस वृद्धि का श्रेय अर्थव्यवस्था में मज़बूत गति और कुशल कर संग्रह को दिया, जिसमें राज्यों को IGST (एकीकृत GST) नपिटान के कारण कोई बकाया नहीं है।
- GST क़्षतपूरति उपकर संग्रह भी 13,260 करोड़ रुपए के सर्वकालिक उच्चतम स्तर पर पहुँच गया।
 - वर्ष 2017 में GST व्यवस्था में बदलाव के कारण राज्यों को होने वाले राजस्व घाटे की भरपाई के लिये पाँच वर्ष के लिये पेश किये गए उपकर का उपयोग अब महामारी के दौरान लिये गए ऋणों को चुकाने के लिये किया जा रहा है, ताकालिकडाउन के कारण राजस्व में गिरावट के बीच राज्यों को मुआवज़ा दिया जा सके।
- मज़ोरम ने सर्वाधिक 52% की वृद्धि दर्ज़ की, इसके बाद असम में 25% और दलिली, बहिर व गोवा के राजस्व में 23% की वृद्धि दर्ज़ की गई।



What is it?

- GST aims to stitch together a common market by dismantling fiscal barriers between states
- It is a single national uniform tax levied across the country on all goods and services

Present Situation

- The Centre and states levy multiple taxes such as excise duty, octroi, central sales tax (CST), value-added tax (VAT) and entry tax, among others

Why amend the Constitution?

- Under current laws, only the Centre can impose taxes on services
- GST will empower states to collect service taxes

What about tax rates?

- There has been no agreement yet on tax rates for various goods and services
- States want the rate to provide relief to common citizens and small businessmen while preventing loss of revenue for states
- A panel headed by chief economic adviser Arvind Subramanian has recommended a revenue-neutral rate of 15% to 15.5%, with a standard rate of 18%
- The revenue-neutral rate is the rate at which there will be no revenue loss to the Centre and states under GST

Compensating states

- States want 100% compensation for the first five years, and want this specified in the main law through "fool proof" wording
- In the original Bill, the Centre had proposed 100% compensation for first three years, and 75% and 50% for the next two years, respectively
- The Centre has acceded to the states' demand and modified the Constitution Amendment Bill

Inter-state movements

- The Centre would collect the Integrated Goods and Services Tax (IGST) on inter-state supplies
- IGST has been designed to ensure seamless flow of input tax credit from one state to another
- The IGST rate would roughly be equal to CGST plus SGST

What next

- More discussion on rates in the months ahead

What Happens After GST

1. GST will replace all local and central indirect taxes with a single tax.

2. States & the Centre will collect identical rates of taxes

3. E.g. If 18% is the GST rate, states and the Centre will get 9% each, called the SGST and CGST rates

Central Taxes

The Centre levies various taxes currently. GST will subsume all

- Countervailing Duty
- Additional Excise Duty
- Central Excise Duty
- Additional Customs Duty
- Cesses and Surcharges
- Services Tax
- Special Additional Customs Duty

50% Centre

State Taxes

Different states, different taxes. All these will be replaced by one indirect tax

- Vat/sales Tax
- Local Taxes
- Purchase Tax
- Levies
- Tax on Lottery and Betting
- Mandi Tax/Other State-Specific Local
- Entertainment Tax
- Tax on Inter-State Sales
- Luxury
- Octroi/ Entry Tax

50% State

- Rates may be specified in subordinate legislation—SGST law, CGST law by later this year.
- It backbone GST Network (GSTN) to be tested after rates are finalised; GSTN will enable real-time tax returns, registrations, input credit etc.

Price impact

- The impact on prices is unknown
- Experts say GST will make most services costlier
- The 13th Finance Commission estimates prices of agricultural goods will increase by 0.61% to 1.18%, while prices of manufactured items will fall by 1.22% to 2.53%
- It will lower the overall tax inputs and make exports competitive

Timeline

2006-07: The govt moots a proposal for GST in the Budget; negotiations with states begin

2008: The govt. constitutes the empowered committee (EC) of state finance ministers

2009: The committee releases its first discussion paper

2011: The UPA govt. introduces the Constitution Amendment Bill for GST in Lok Sabha (LS)

Aug 2013: The Parliamentary Standing Committee submits its report; the govt incorporates recommendations of the committee in the Bill

Sep. 2013: Revised bill sent to the empowered committee

Dec 2014: The Constitution Amendment Bill introduced in the LS

May 2015: LS passes the Bill

August 2015: Congress insists on

capping GST rate at 18%, and specifying the same in the Constitution Amendment Bill

July 2016: The Centre and states agree against capping GST rate in the Constitution Amendment Bill

Aug 2016: Rajya Sabha passes Constitution Amendment Bill Industry hails reforms, says will make doing business easier

और पढ़ें: [वस्तु एवं सेवा कर \(GST\)](#)

