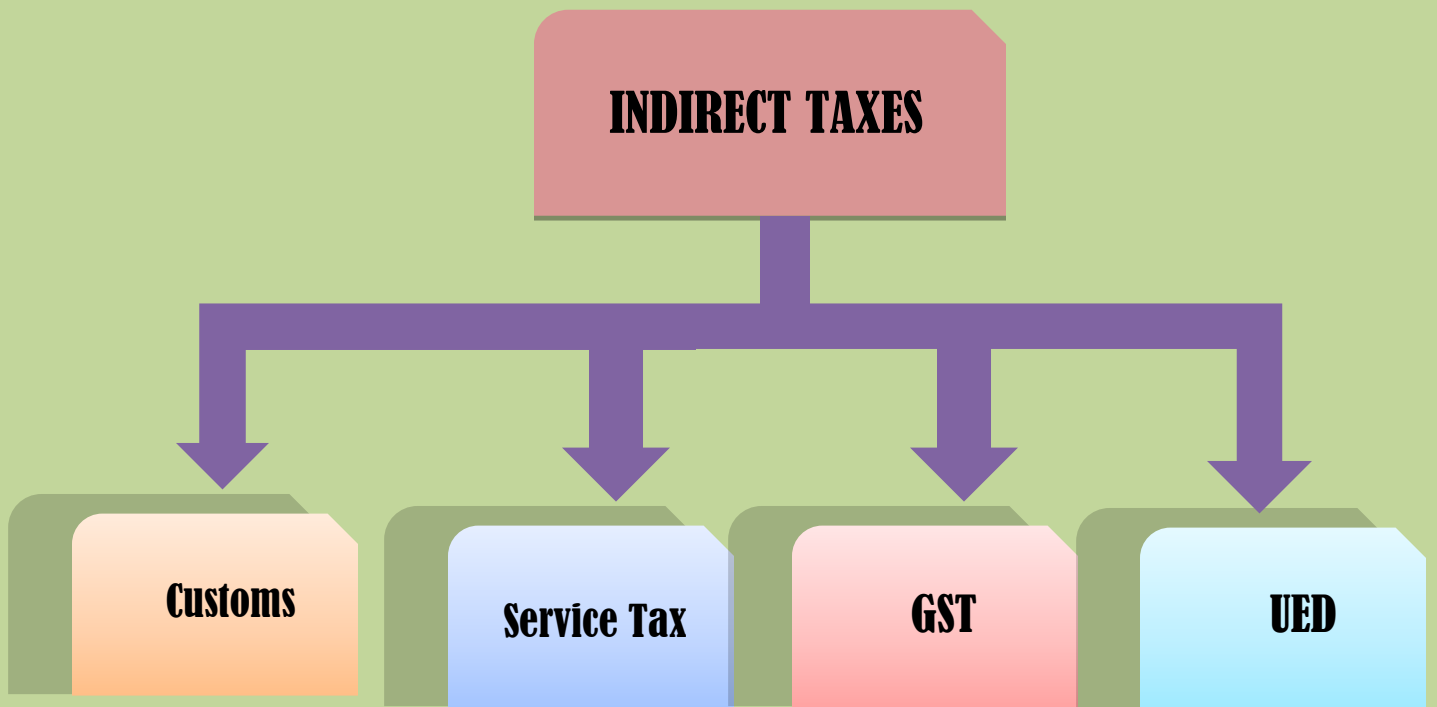




AN OVERVIEW OF INDIRECT TAXES

JANUARY, 2024



PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
DEPARTMENT OF REVENUE
MINISTRY OF FINANCE

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INDIRECT TAX COLLECTION

January, 2024

Executive Summary

Gross Collections

- Gross collection of Indirect Taxes (including GST) upto **January, 2024** is **Rs. 16,69,364.21 Crores** in comparisons to **Rs. 16,02,170.10 Crores** upto January in previous year, showing a growth of **4.19%**. Out of the Total Gross collection, the share of **CGST** is **Rs. 3,09,393.41 Crores**, **UTGST (OT)** is **Rs. 200.04 Crores**, **IGST** is **Rs. 8,12,710.87 Crores**, **Compensation Cess** is **Rs. 1,18,152.99 Crores**, **Custom Duty** is **Rs. 1,98,078.32 Crores**, **UED** is **Rs. 2,29,931.76 Crores** and **Service Tax** is **Rs. 896.82 Crores**.

Net Collections (Total)

- Net collection upto **January, 2024** is **Rs. 11,67,386.69 Crores** as compared to **Rs. 11,17,313.29 Crores** upto January in previous year showing a growth of **4.48%**. The net collection is **76.34%** of the B.E. of **Rs. 15,29,200 Crores**.

Custom Duty (Net)

- Net collection upto **January, 2024** is **Rs. 1,75,004.60 Crores** which is **75.08%** of B.E.

Customs Duty drawback and Refund

- The Custom duty drawback & Refund payments upto **January, 2024** are **Rs. 23,073.72 Crores**. (11.65% of Gross Collections)

Union Excise Duty (Net)

- Net collection of Excise Duty upto **January, 2024** is **Rs. 2,28,967.46 Crores** which is **67.54%** of B.E.

Union Excise Duty Refund

- The UED Refund payments upto **January, 2024** are **Rs. 964.30 Crores**. (0.42 % of Gross Collections)

Service-Tax (Net)

- Net collection of Service Tax upto January, 2024 is Rs. 468.56 Crores which is 93.71% of B.E.

Service Tax Refund

- The Service Tax Refund payments upto January, 2024 are Rs. 428.26 Crores. (47.75% of Gross Collections)

CGST (Net)

- Net Collection of CGST upto January, 2024 is Rs. 6,76,386.39 Crores. It includes the share of regular Settlements and Advance Apportionment from IGST, added through book adjustments.

UTGST (OT) (Net)

- Net Collection of UTGST (OT) upto January, 2024 is Rs. 962.09 Crores.

IGST (Net)

- Net collection of IGST upto January, 2024 is Rs. -30,600.59 Crores. This is after Refunds and monthly regular settlements as well as Advance Apportionments.

Compensation Cess (Net)

- Net (after Refund) collection of Compensation Cess upto January, 2024 is Rs. 1,16,198.18 Crores.

Refund of GST

- An amount of Rs. 1,50,552.00 Crores has been paid as GST Refund upto January, 2024 with following details:

○ CGST:	Rs. 25,925.80 Crores
○ UTGST (OT)	Rs. 7.44 Crores
○ IGST:	Rs. 1,22,663.95 Crores
○ Comp. Cess:	Rs. 1,954.81 Crores

Executive Summary

Budget Estimate F.Y. 2023-24

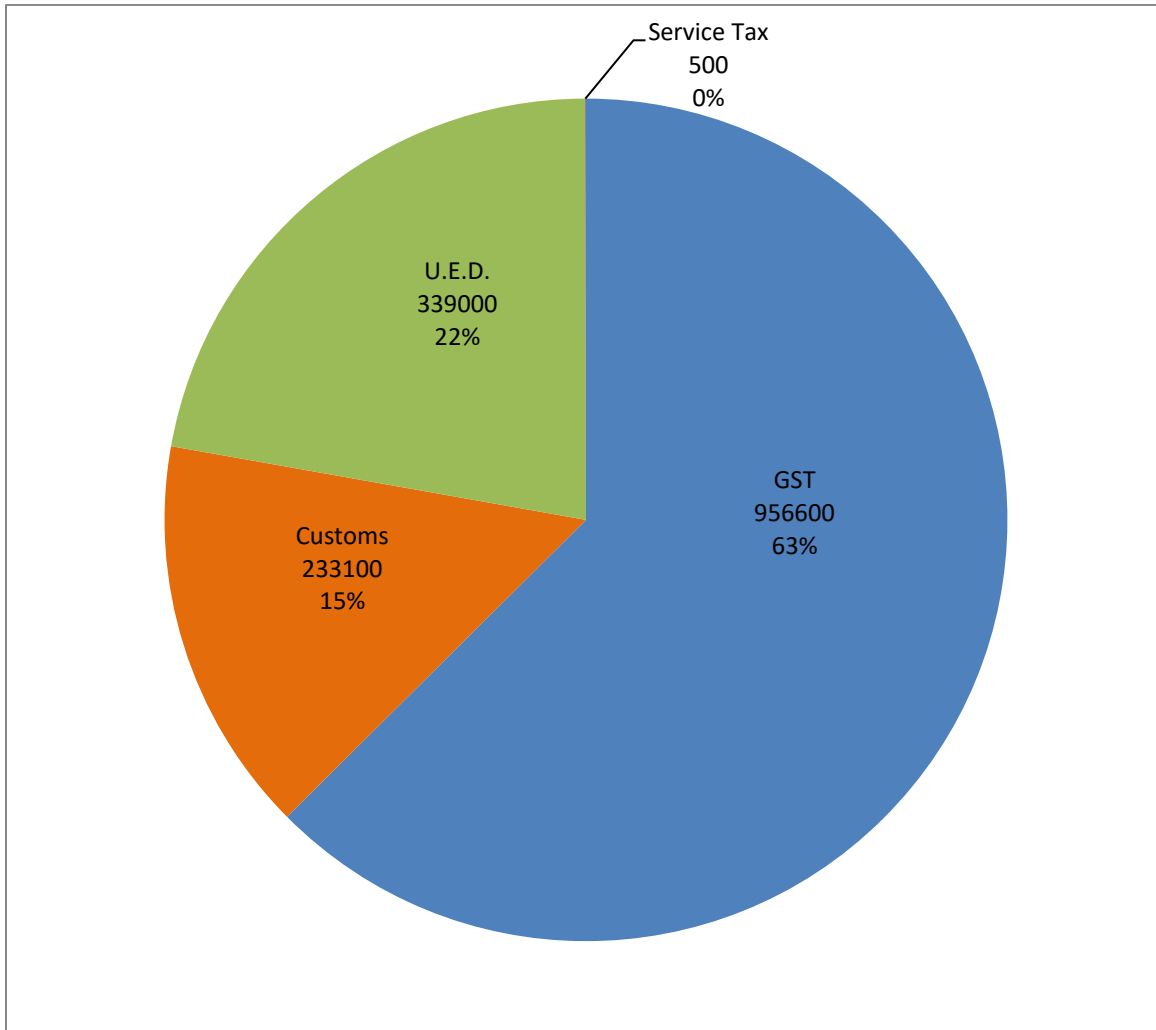
Micro Perspective:-

1. Total Receipt (Budget Estimate) : -	Rs. 15,29,200 Crores
2. Share of GST Related Taxes : - (% of Total Indirect Taxes): -	Rs. 9,56,600 Crores 62.56 %
3. Share of Custom Related Taxes : - (% of Total Indirect Taxes) :-	Rs. 2,33,100 Crores 15.24 %
4. Share of U.E.D : - (% of Total Indirect Taxes):-	Rs. 3,39,000 Crores 22.17 %
5. Share of Service Tax : - (% of Total Indirect Taxes):-	Rs. 500 Crores 0.03 %

Budget Estimate F.Y. 2023-24

(Rs. In Crores)

Total Budget Estimate Rs. 15,29,200 Crores



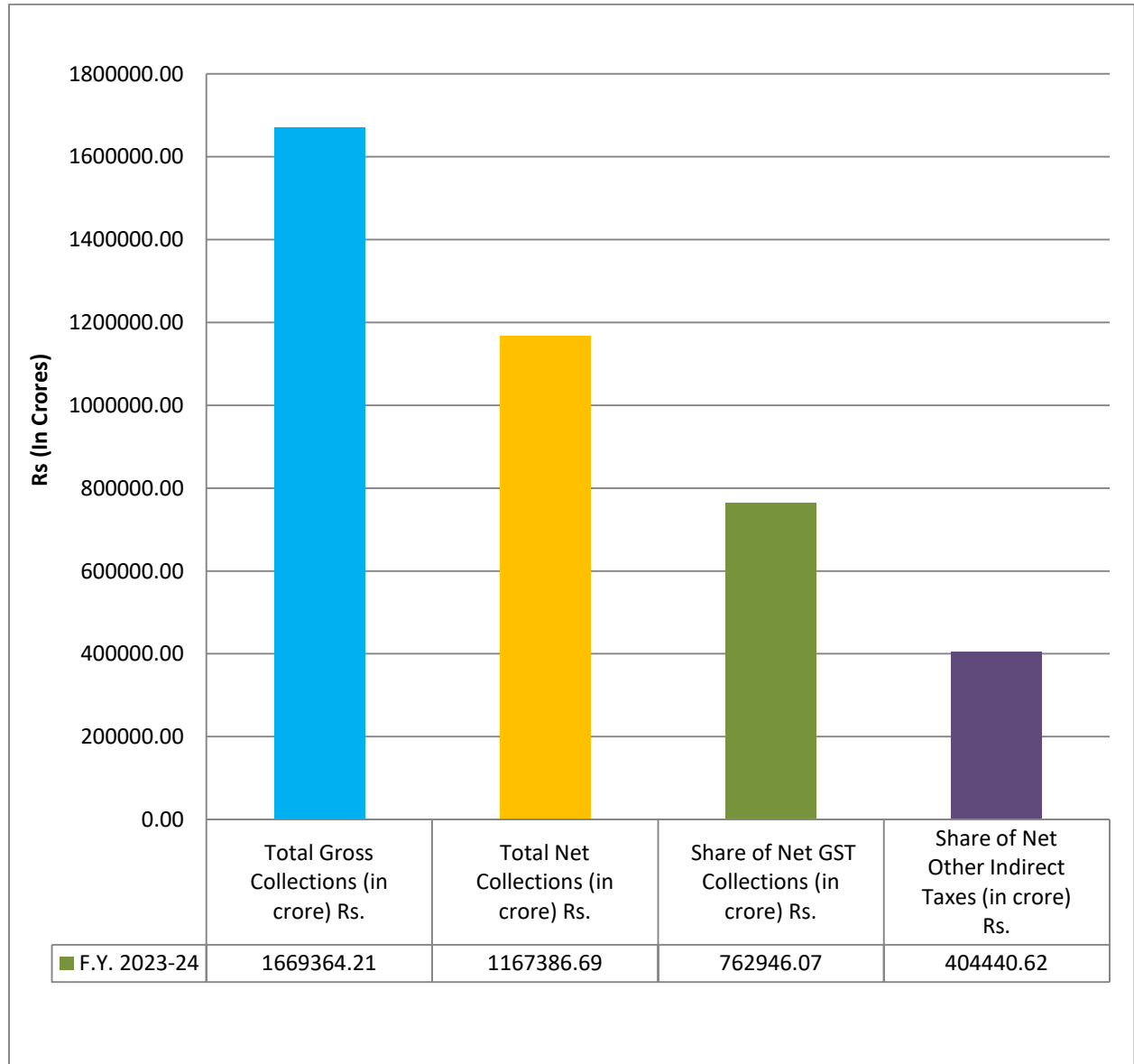
Cumulative Collections Upto January,2024

Indirect Taxes

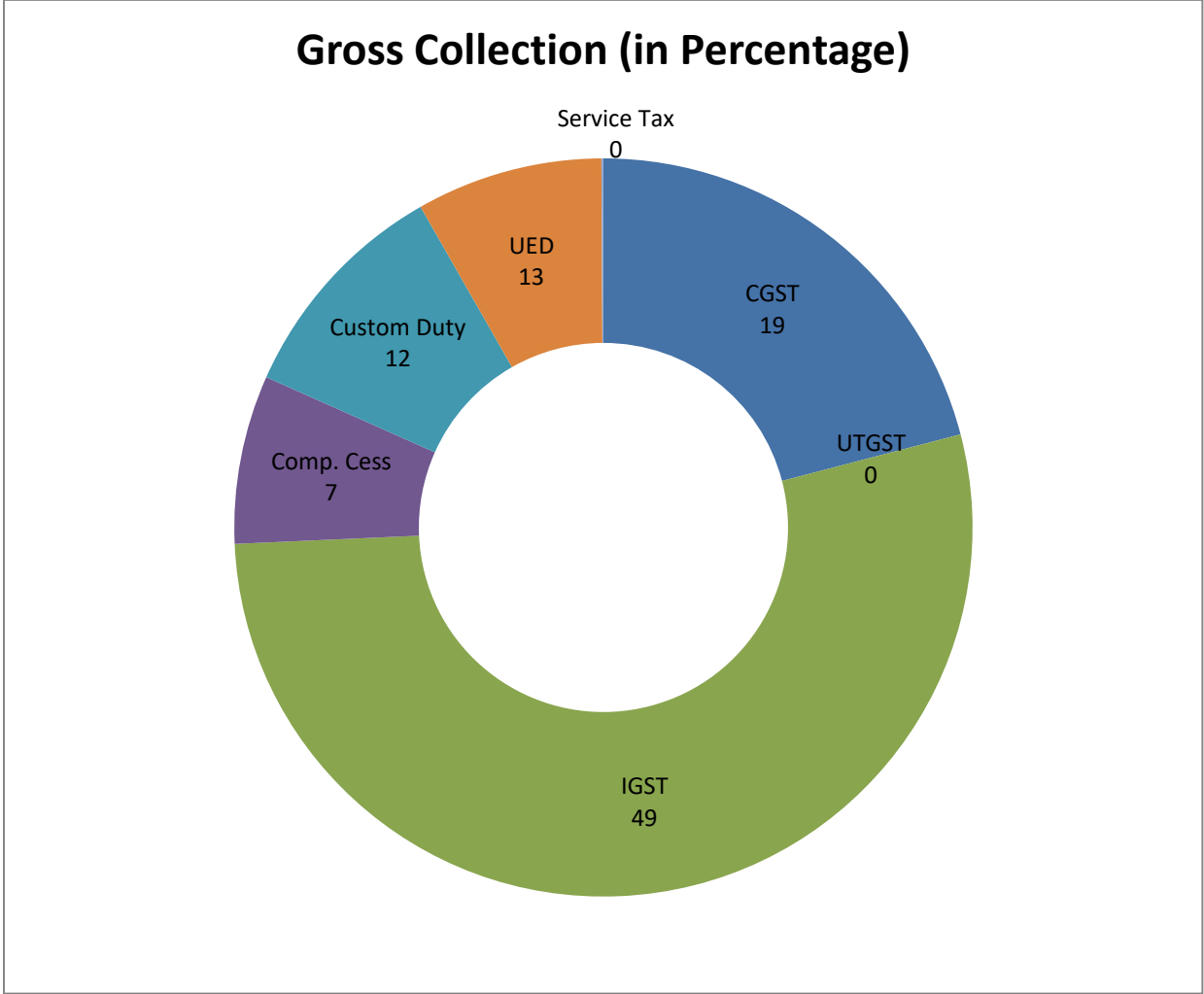
1. Total Gross Collections (% of Total B.E.)	Rs. 16,69,364.21 Crores 109.17%
2. Total Net Collections (% of Total B.E.)	Rs. 11,67,386.69 Crores 76.34%
2(a) Share of Net GST Collections (% of Total GST B.E.)	Rs. 7,62,946.07 Crores 79.76 %
2(b) Share of Net Other Indirect Tax (% of Total Non-GST B.E.)	Rs. 4,04,440.62 Crores 70.63 %

Cumulative Collections Upto January, 2024

Indirect Taxes (Rs. In Crores)

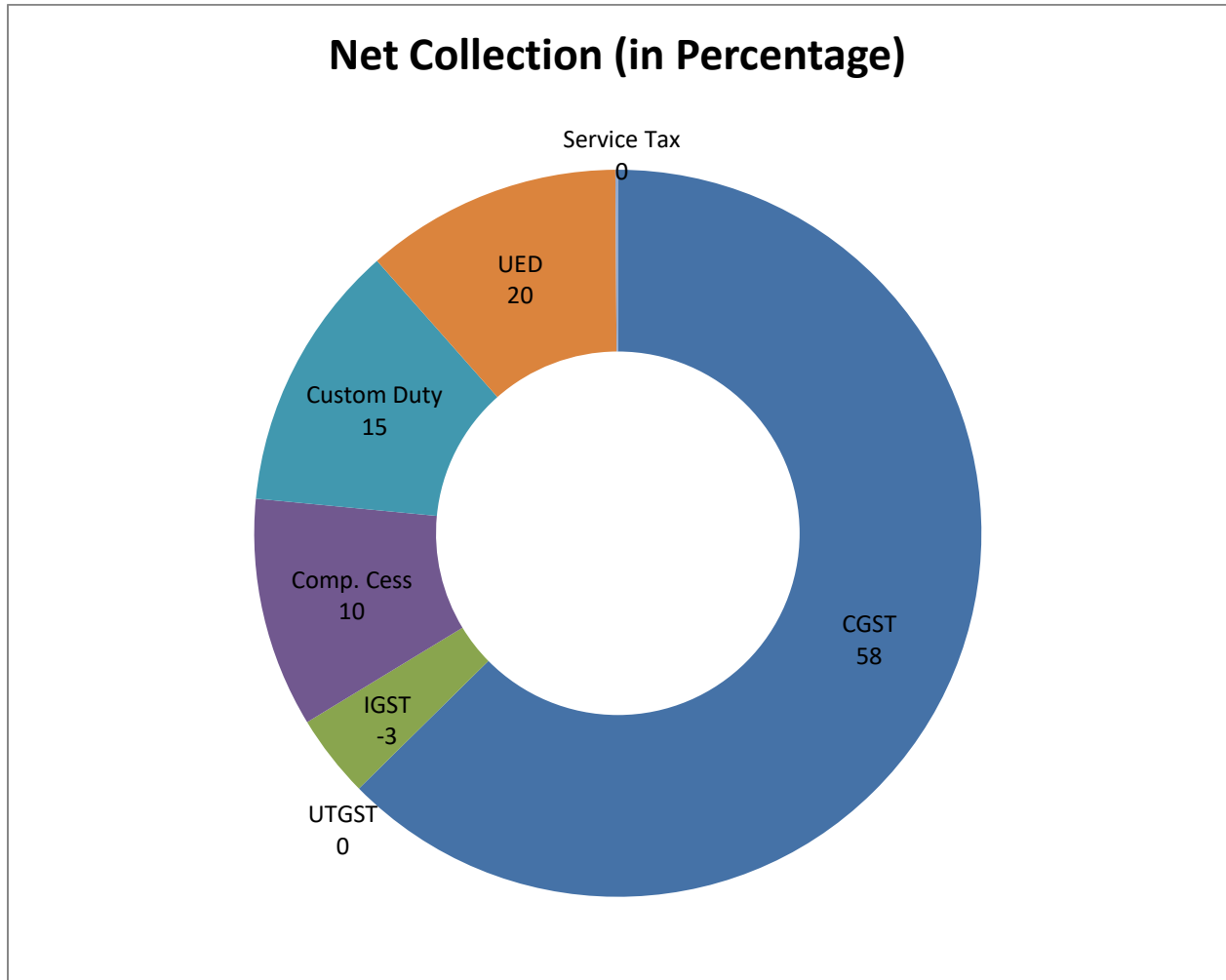


Indirect Taxes
Gross Collection at a glance
(Upto January, 2024)



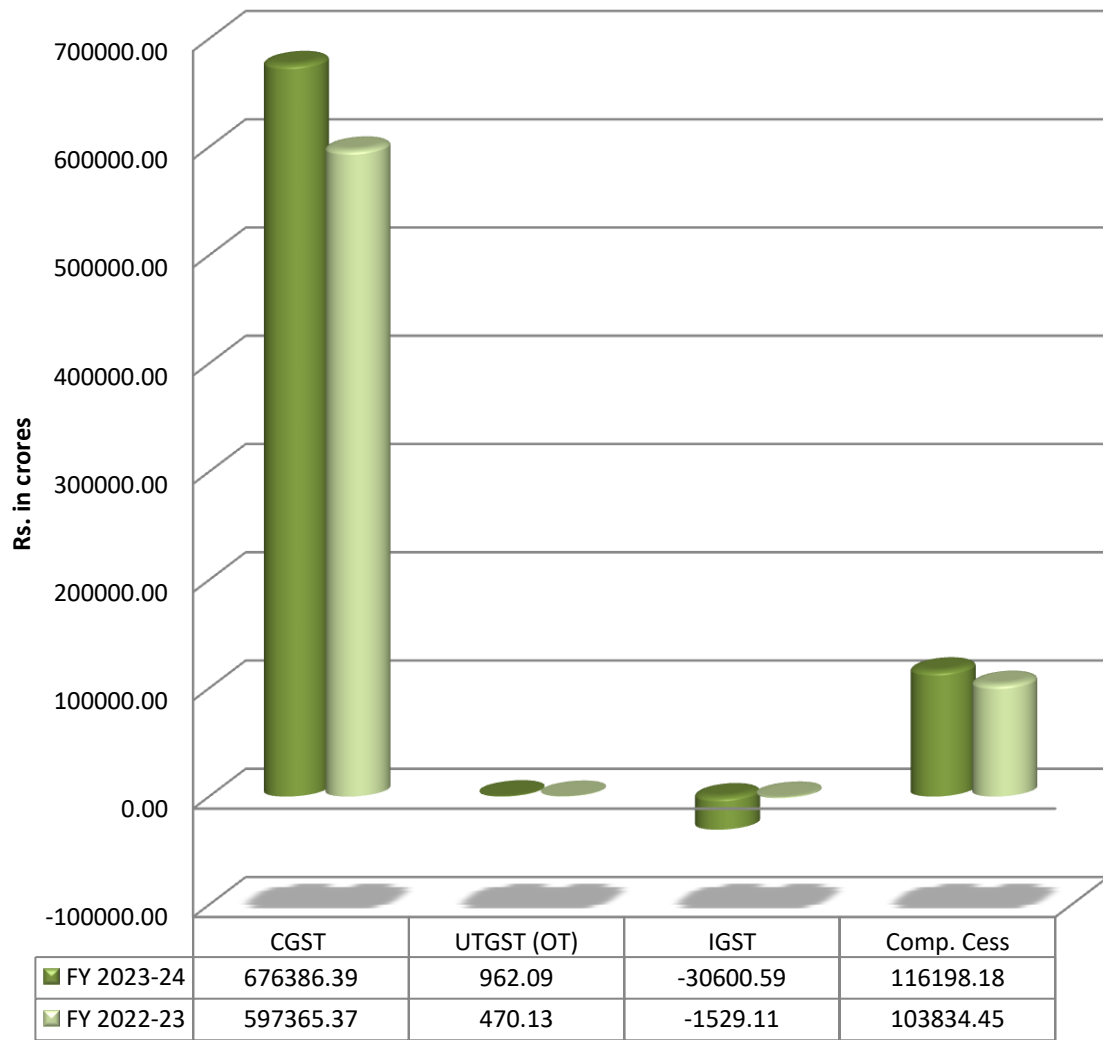
S. No.	Tax Head	Gross Collection (In Crores)
1	CGST	309393.41
2	UTGST	200.04
3	IGST	812710.87
4	Comp. Cess	118152.99
5	Custom Duty	198078.32
6	Union Excise Duty	229931.76
7	Service Tax	896.82

Indirect Taxes
Net Collection at a glance
(Upto January, 2024)

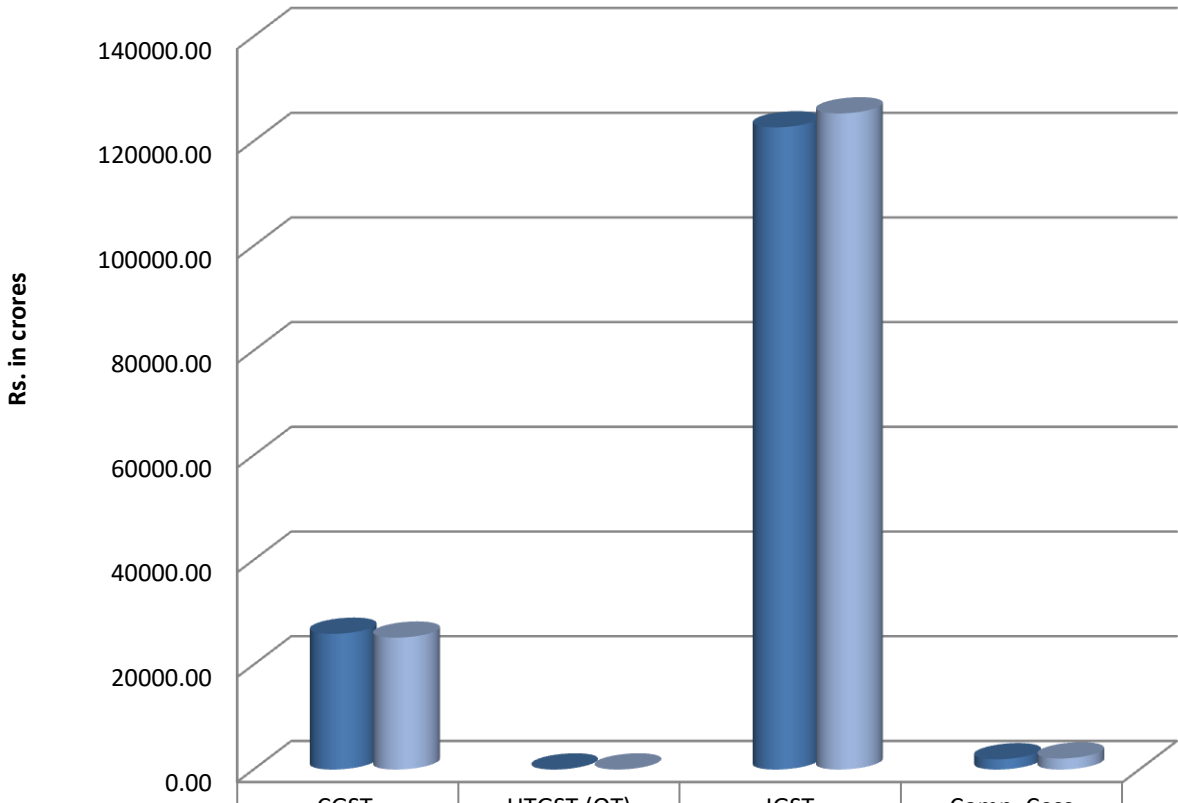


S. No.	Tax Head	Net Collection (In Crores)
1	CGST	676386.39
2	UTGST	962.09
3	IGST	-30600.59
4	Comp. Cess	116198.18
5	Custom Duty	175004.60
6	Union Excise Duty	228967.46
7	Service Tax	468.56

GST Net Collections upto January, 2024

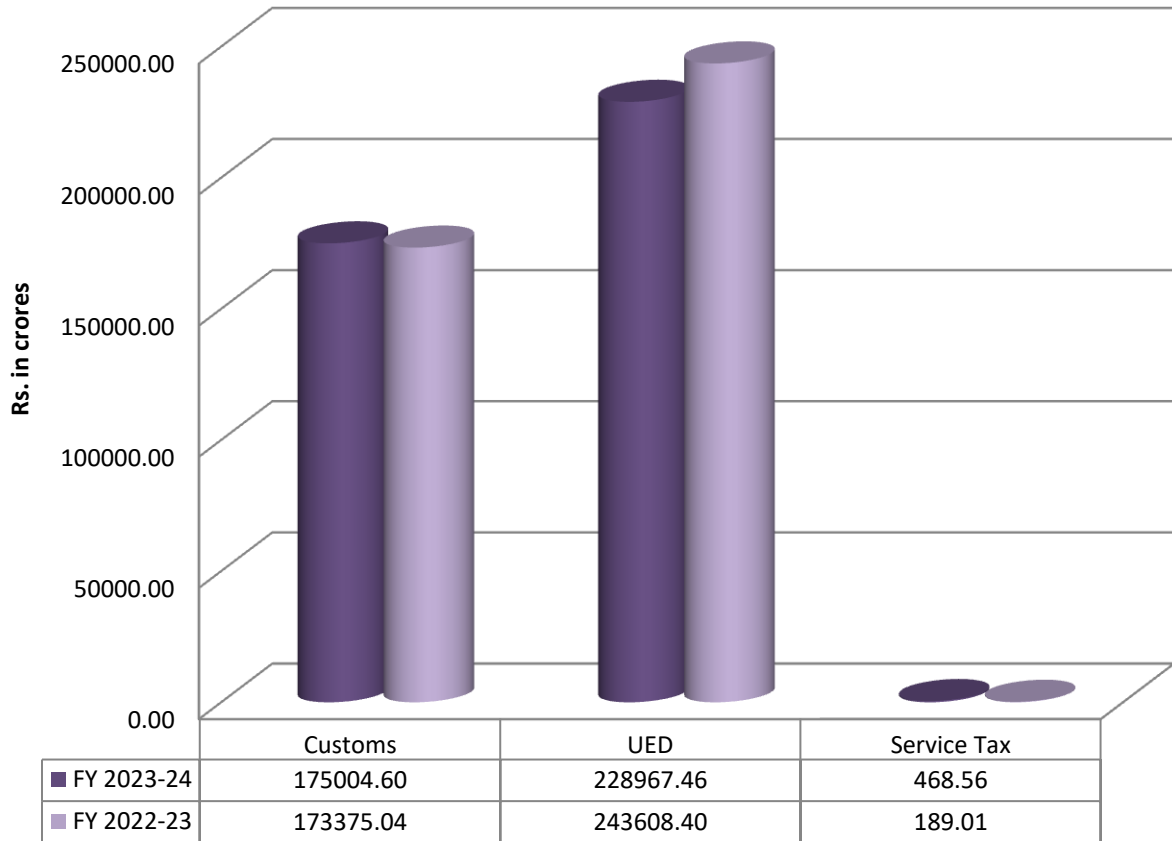


GST Refund upto January, 2024

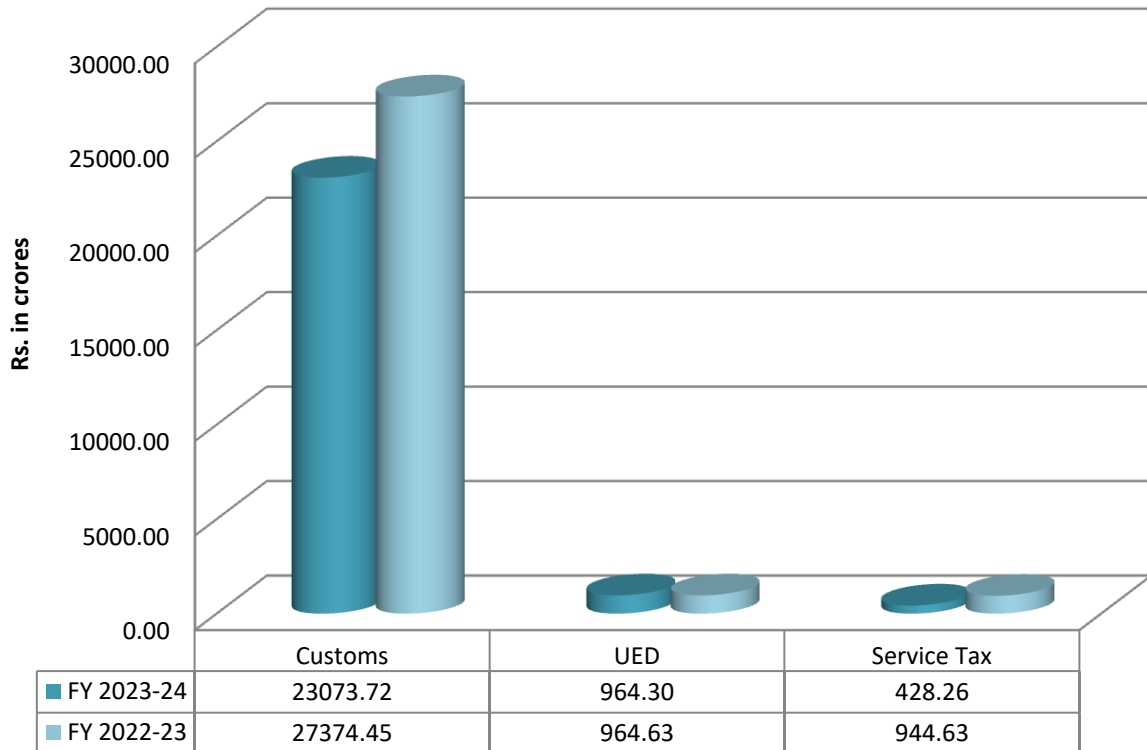


	CGST	UTGST (OT)	IGST	Comp. Cess
■ FY 2023-24	25925.80	7.44	122663.95	1954.81
■ FY 2022-23	25190.93	8.23	125328.59	2116.63

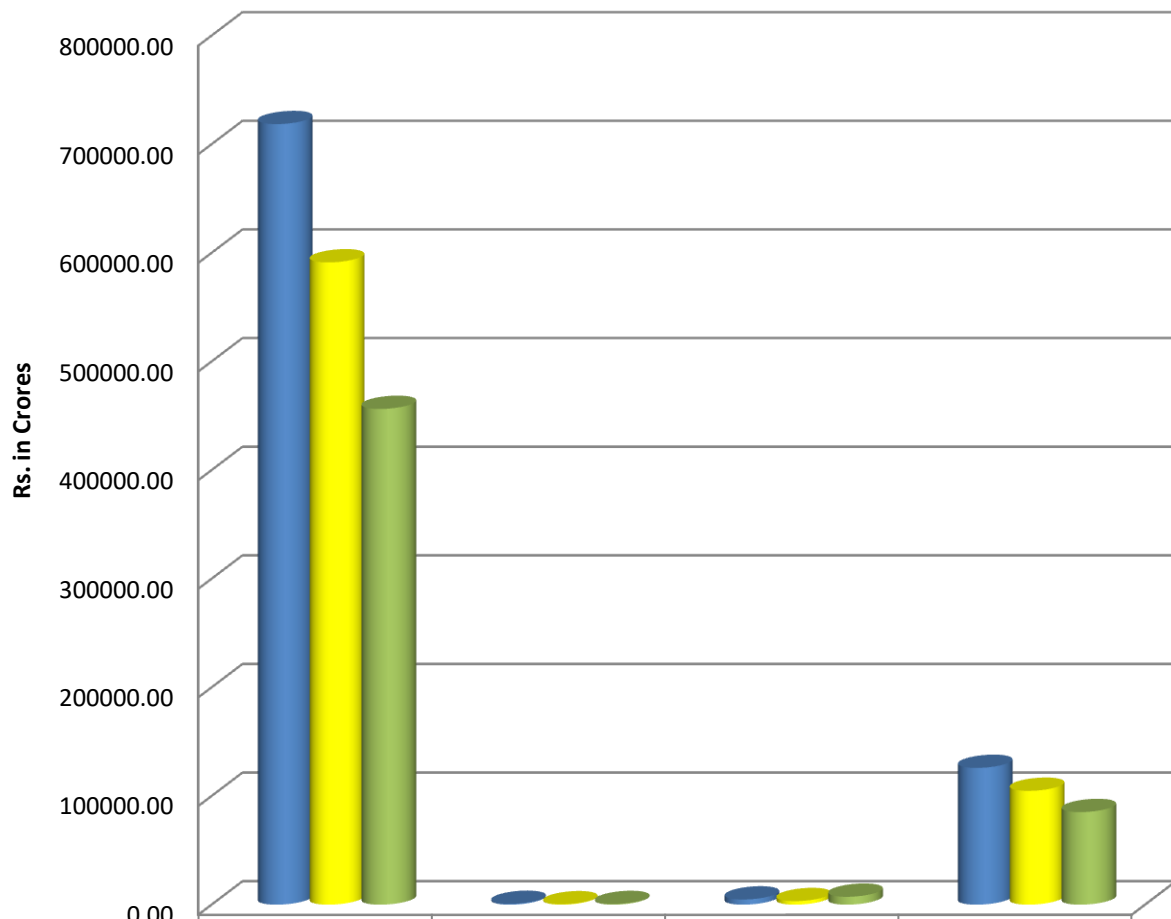
Non GST Net Collection upto January, 2024



Non GST Refund upto January, 2024

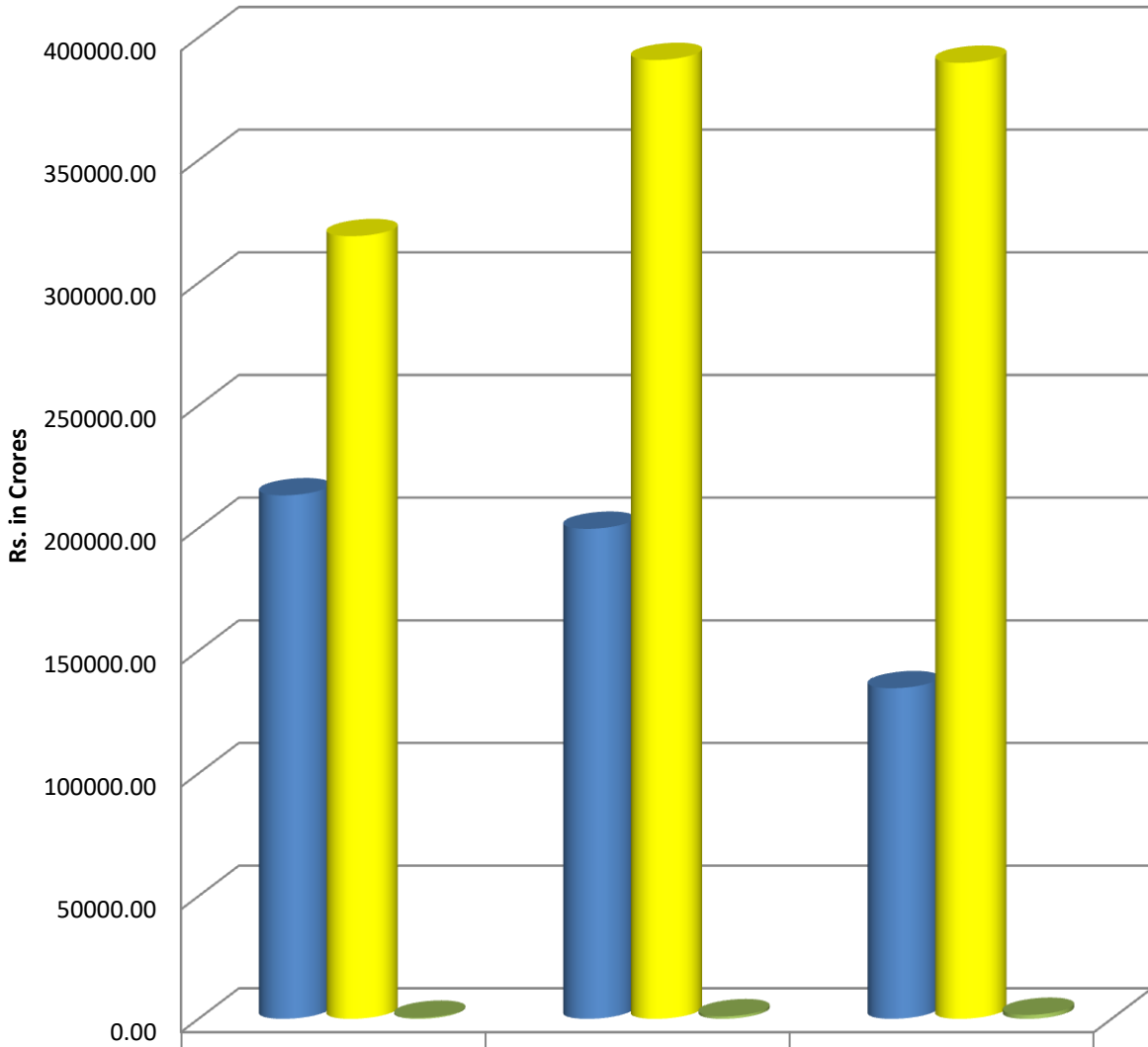


GST Net Collection Comparison of Last Three Years



	CGST	UTGST (OT)	IGST	Comp. Cess
F.Y. 2022-23	718521.75	710.29	4748.29	125862.41
F.Y. 2021-22	591226.14	326.45	3243.73	104768.66
F.Y. 2020-21	456333.97	560.30	7251.43	85191.91

Non GST Net Collection Comparision of Last Three Years



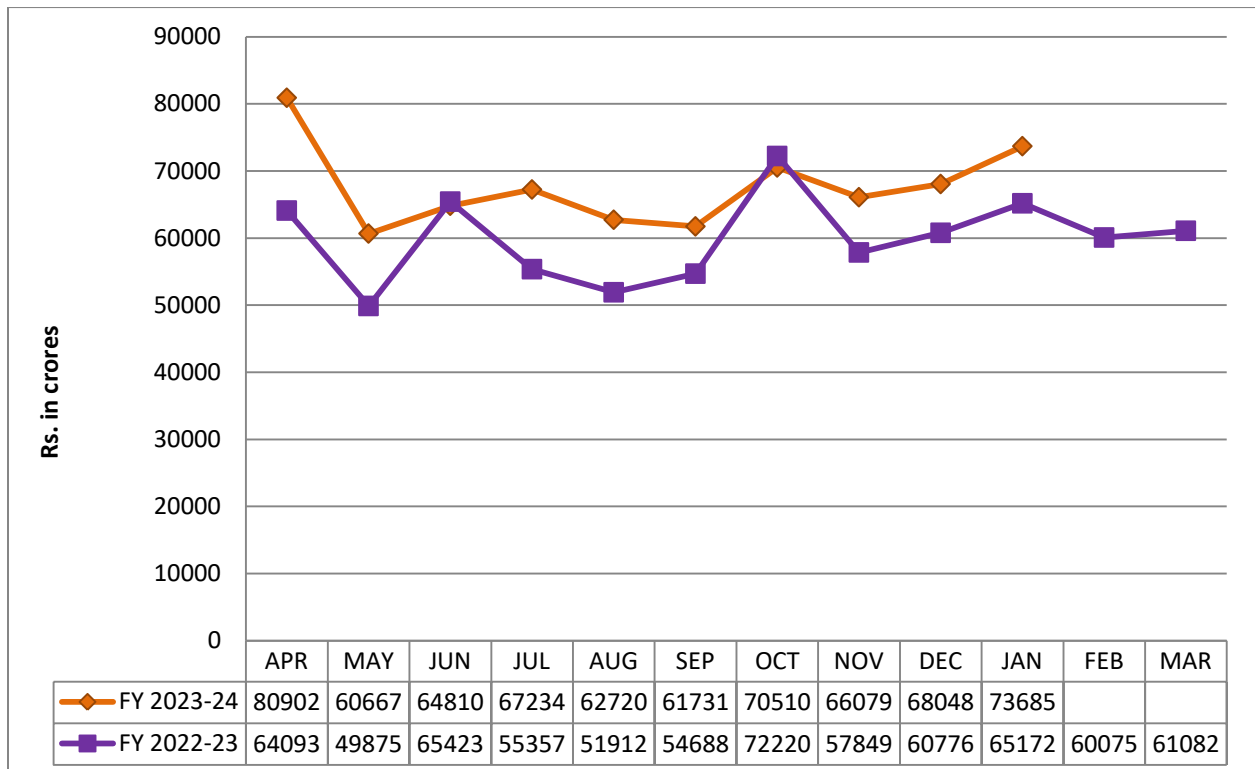
	F.Y.2022-23	F.Y.2021-22	F.Y. 2020-21
■ Customs	213371.05	199728.30	134750.42
■ U.E.D.	319000.14	390808.07	389667.08
■ Service Tax	430.77	1011.82	1615.28

Monthly Collection
Central Goods & Service Tax (Gross & Net)

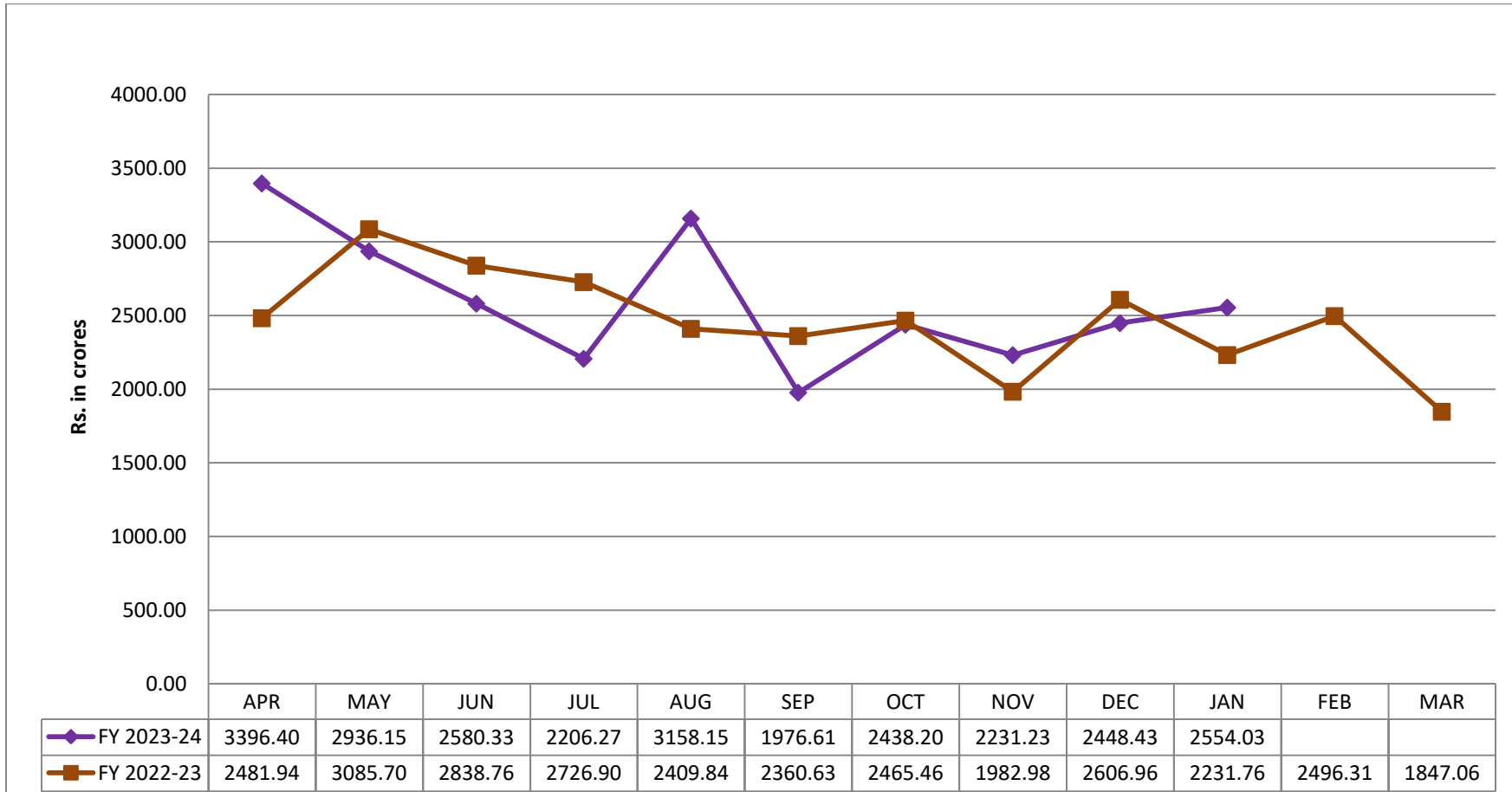
(Rs. In crore)

Budget Estimate		2023-24				2022-23			
		BE RE	Rs. 8,11,600			BE RE	Rs. 6,60,000 Rs. 7,24,000		
Sl. No.	Month	Gross		Net		Gross		Net	
		Monthly	Progressive	Monthly	Progressive	Monthly	Progressive	Monthly	Progressive
1	April	38,434	38,434	80,902	80,902	33,152	33,152	64,093	64,093
2	May	28,234	66,668	60,667	1,41,569	25,038	58,190	49,875	1,13,968
3	June	31,167	97,835	64,810	2,06,379	25,174	83,364	65,423	1,79,391
4	July	29,655	1,27,490	67,234	2,73,613	25,719	1,09,083	55,357	2,34,748
5	August	28,297	1,55,787	62,720	3,36,333	24,797	1,33,880	51,912	2,86,660
6	September	29,972	1,85,759	61,731	3,98,064	25,169	1,59,049	54,688	3,41,348
7	October	30,076	2,15,835	70,510	4,68,574	26,059	1,85,108	72,220	4,13,568
8	November	30,432	2,46,267	66,079	5,34,653	25,835	2,10,943	57,849	4,71,417
9	December	30,439	2,76,706	68,048	6,02,701	26,715	2,37,658	60,776	5,32,193
10	January	32,687	3,09,393	73,685	6,76,386	28,897	2,66,555	65,172	5,97,365
11	February					27,800	2,94,355	60,075	6,57,440
12	March					29,521	3,23,876	61,082	7,18,522

CGST (Net) Monthly Trends of Collections



CGST (Refund) Monthly Trends



**Monthly Trends of Collection
UTGST (OT) Gross & Net**

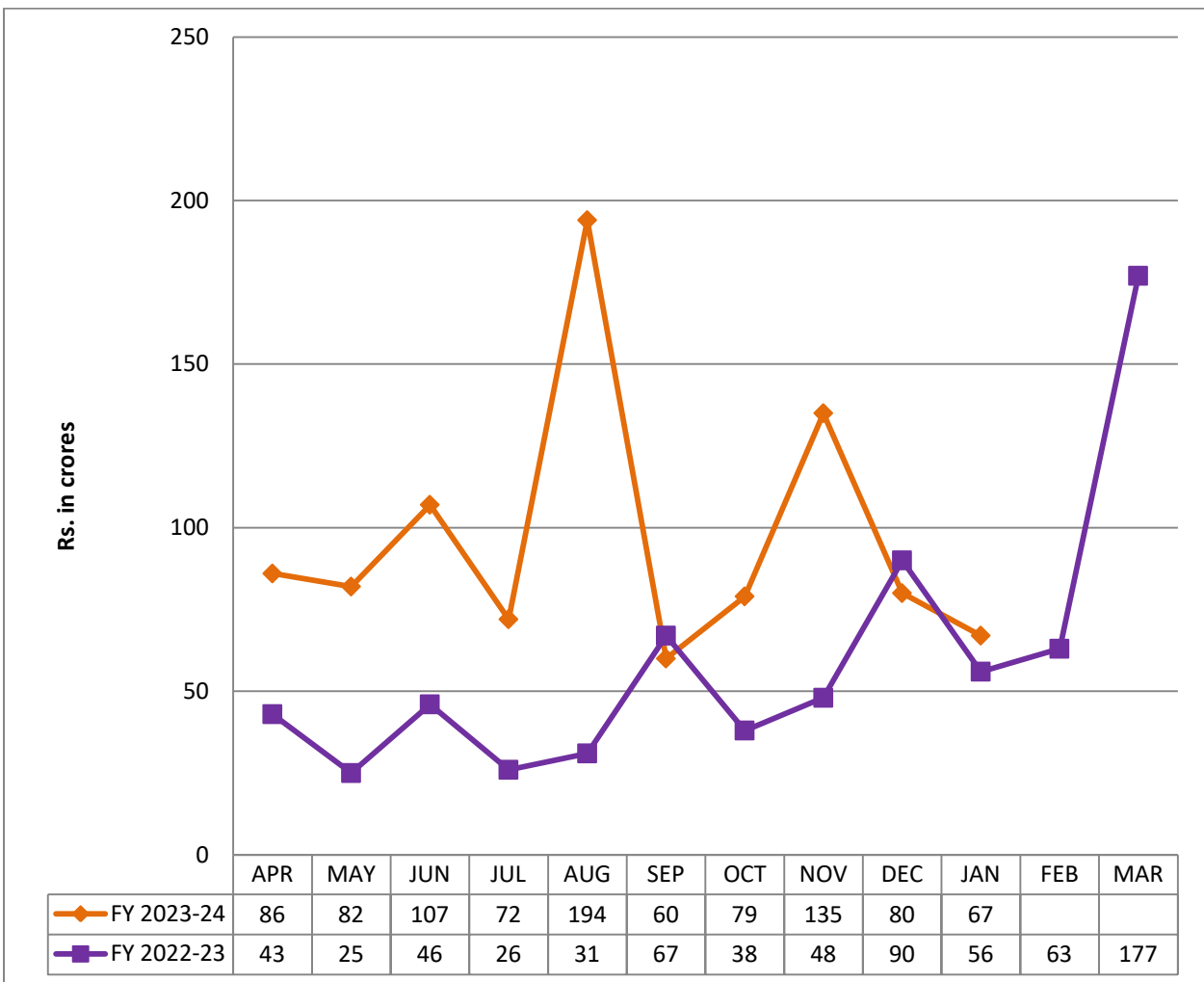
(Rs. in crore)

Budget Estimate	2023-24		2022-23	
	BE	Rs. 0.00	BE	Rs. 0.00
RE	Rs. 0.00	RE	Rs. 0.00	

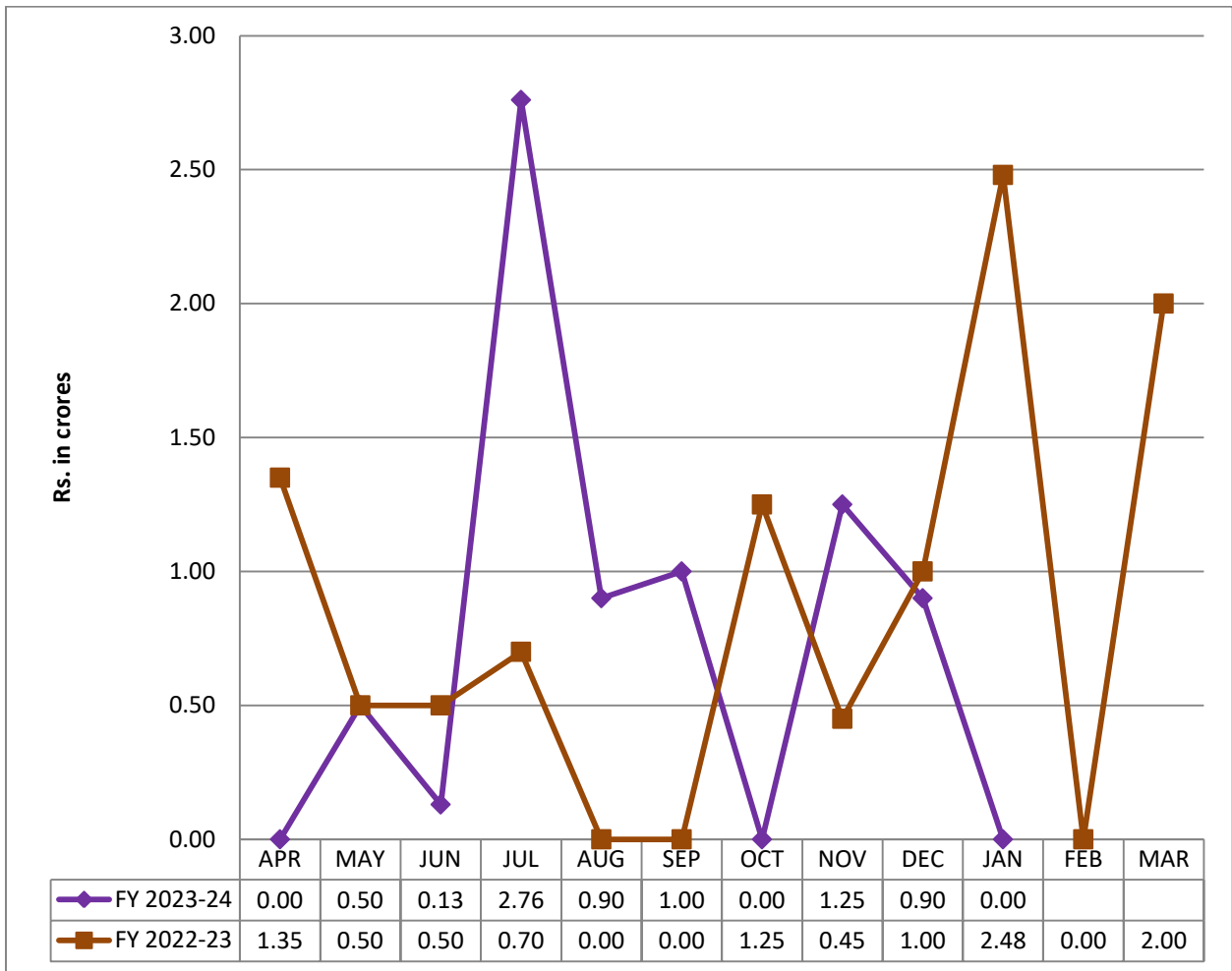
Sl. No	MONTH	Gross		Net		Gross		Net	
		Monthly	Progressive	Monthly	Progressive	Monthly	Progressive	Monthly	Progressive
1	April	22	22	86	86	19	19	43	43
2	May	16	38	82	168	12	31	25	68
3	June	24	62	107	275	10	41	46	114
4	July	20	82	72	347	10	51	26	140
5	August	13	95	194	541	14	65	31	171
6	September	23	118	60	601	13	78	67	238
7	October	22	140	79	680	19	97	38	276
8	November	17	157	135	815	17	114	48	324
9	December	26	183	80	895	21	135	90	414
10	January	17	200	67	962	17	152	56	470
11	February					13	165	63	533
12	March					36	201	177	710

Note: UTGST (Other Territory) collections are those collections for which the place of supply is the territorial water beyond 14 nautical miles in the shore area of India.

UTGST (OT) (Net) Monthly Trend of Collection



UTGST (OT) (Refund) Monthly Trends

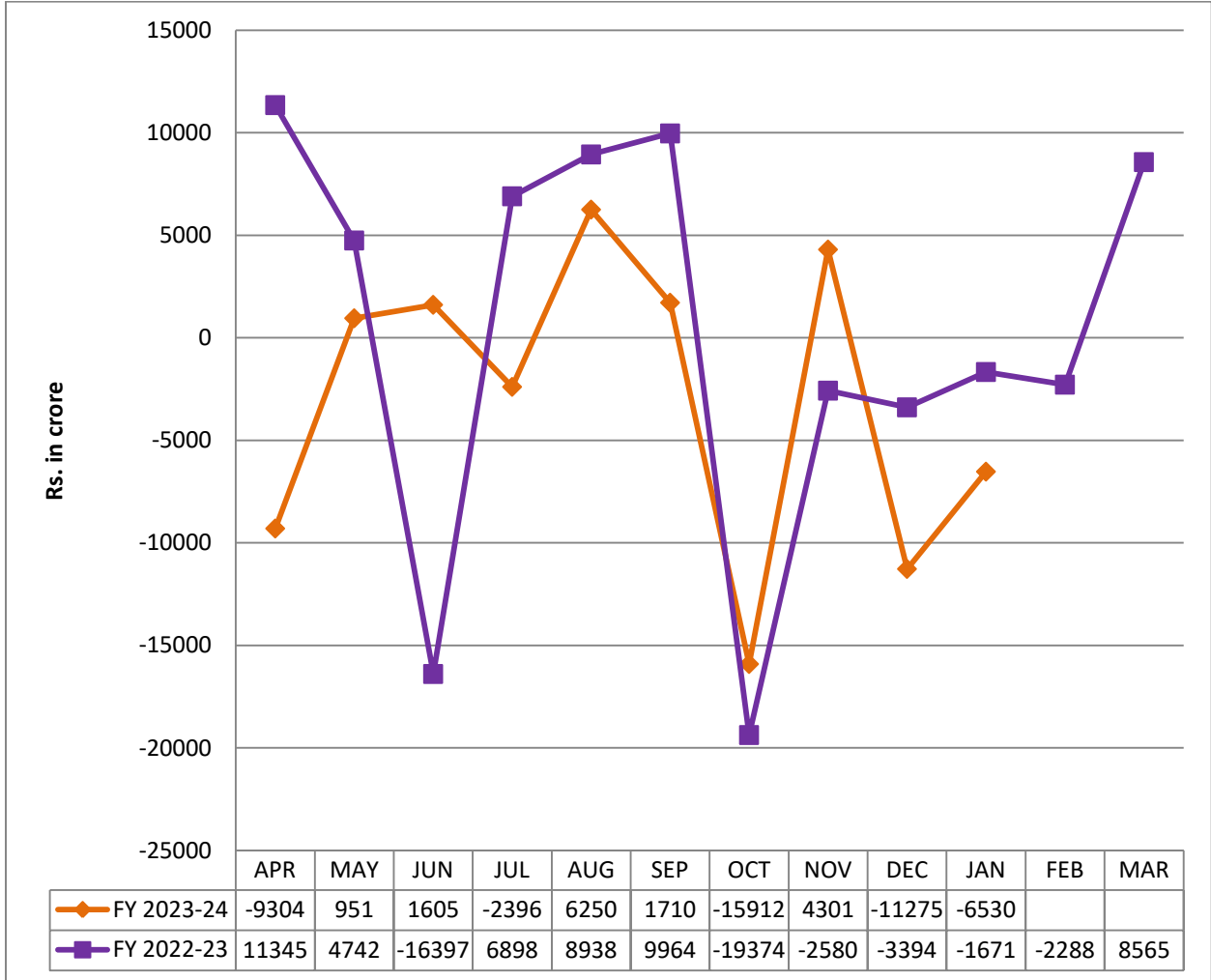


**Monthly Collection
Integrated Goods & Service Tax (Gross &Net)**

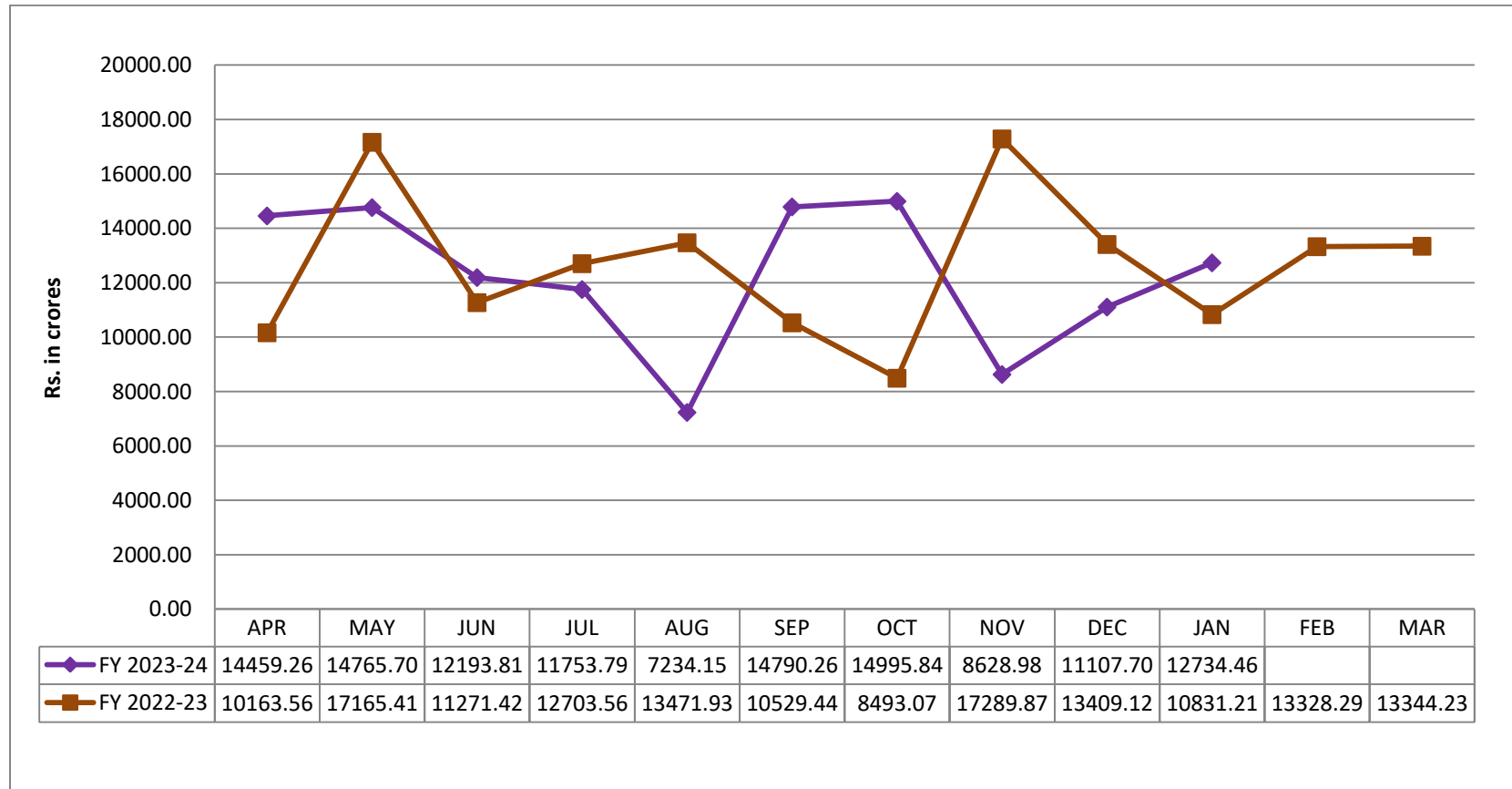
(Rs. in crore)

Budget Estimate		2023-24				2022-23			
		BE RE		Rs. 0.00 Rs. 0.00		BE RE		Rs. 0.00 Rs. 0.00	
Sl. NO	MONTH	Gross		Net		Gross		Net	
		Monthly	Progressive	Monthly	Progressive	Monthly	Progressive	Monthly	Progressive
1	April	88,978	88,978	-9,304	-9,304	81,893	81,893	11,345	11,345
2	May	80,855	1,69,833	951	-8,353	72,953	1,54,846	4,742	16,087
3	June	80,292	2,50,125	1,605	-6,748	75,698	2,30,544	-16,397	-310
4	July	82,330	3,32,455	-2,396	-9,144	78,741	3,09,285	6,898	6,588
5	August	82,473	4,14,928	6,250	-2,894	77,054	3,86,339	8,938	15,526
6	September	77,815	4,92,743	1,710	-1,184	79,776	4,66,115	9,964	25,490
7	October	78,571	5,71,314	-15,912	-17,096	81,627	5,47,742	-19,374	6,116
8	November	82,484	6,53,798	4,301	-12,795	77,244	6,24,986	-2,580	3,536
9	December	73,541	7,27,339	-11,275	-24,070	77,780	7,02,766	-3,394	142
10	January	85,372	8,12,711	-6,530	-30,600	80,291	7,83,057	-1,671	-1,529
11	February					74,864	8,57,921	-2,288	-3,817
12	March					83,505	9,41,426	8,565	4,748

IGST (Net) Monthly Trends of Collection



IGST (Refund) Monthly Trends

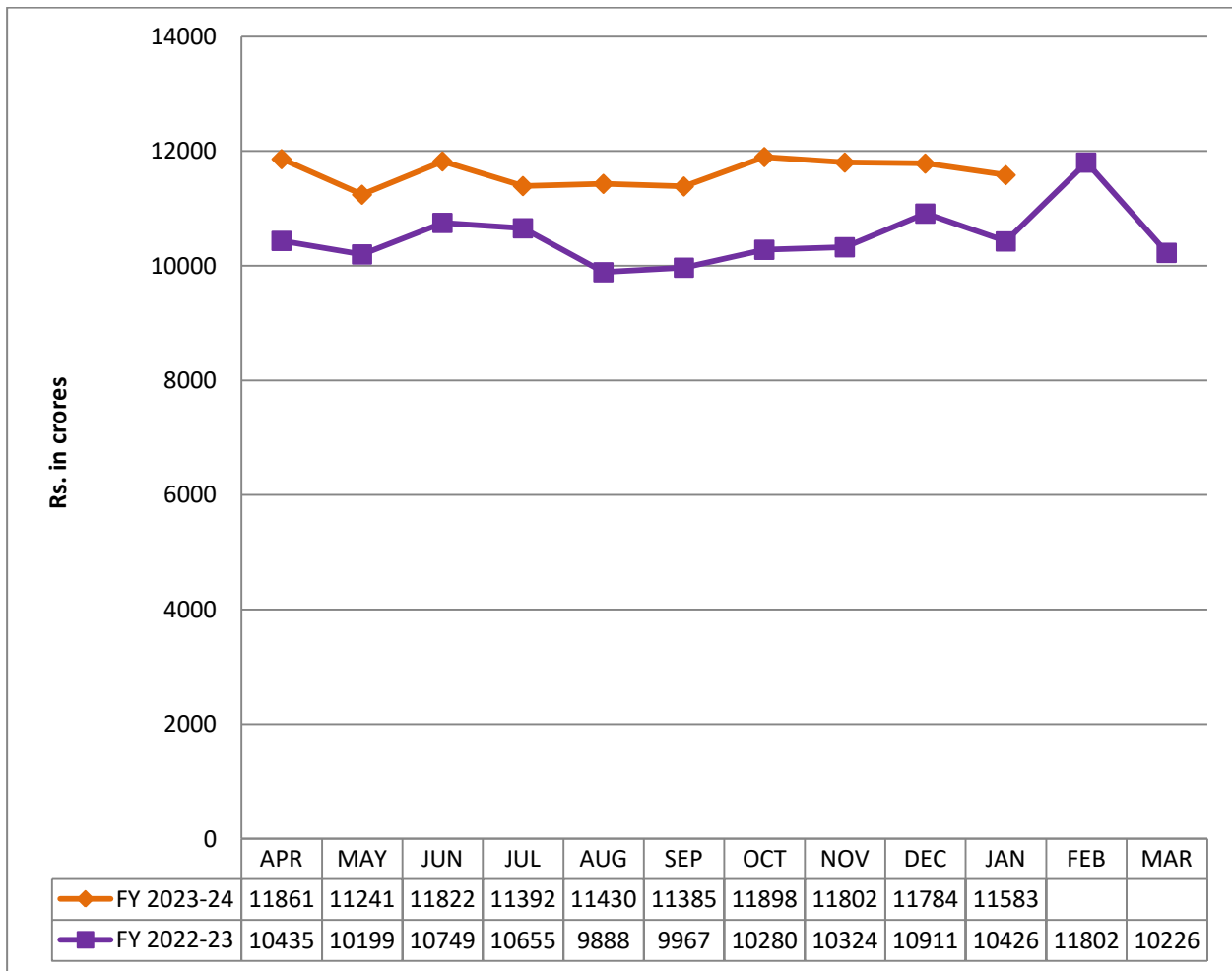


**Monthly Collection
Compensation Cess (Gross & Net)**

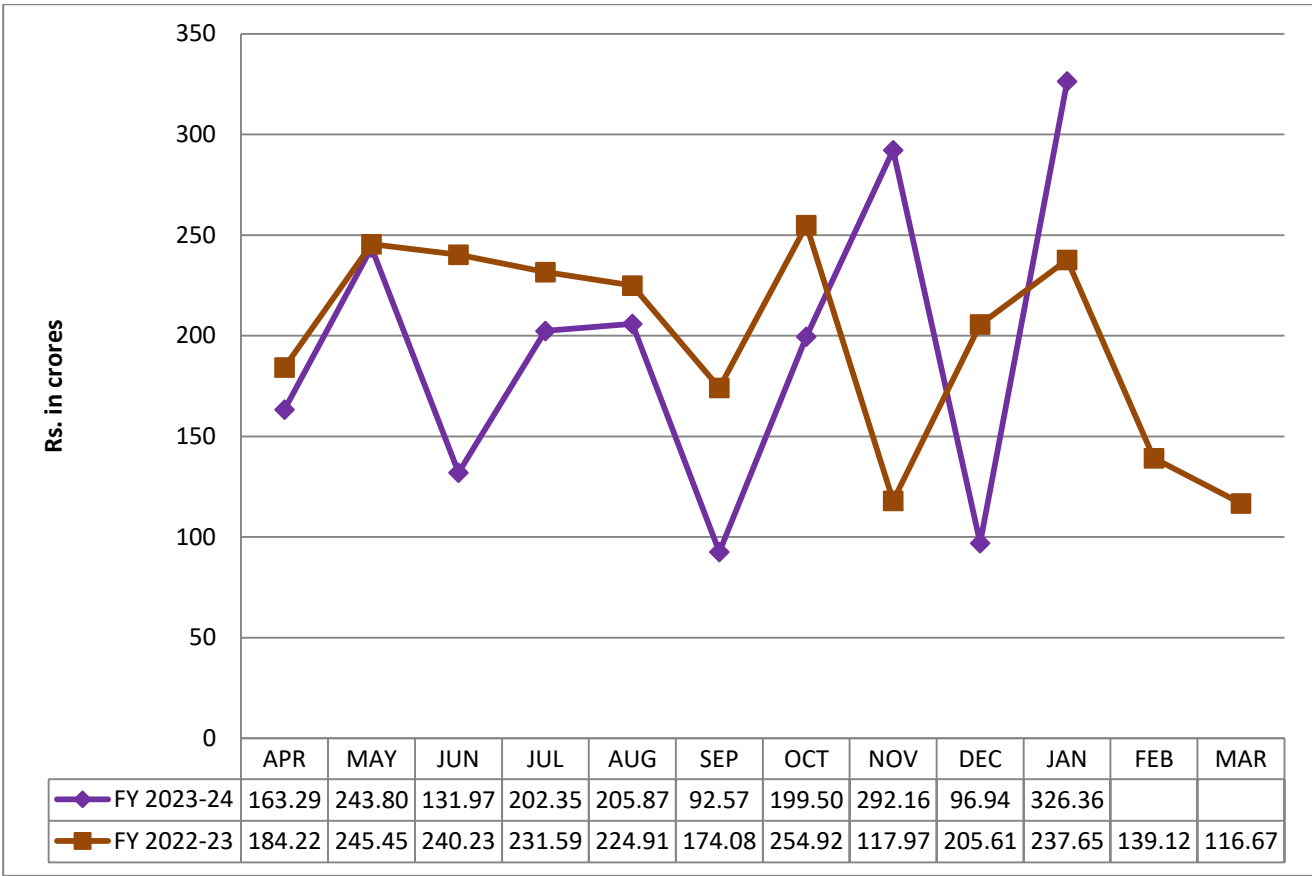
(Rs. in crore)

Budget Estimate		2023-24				2022-23			
		BE RE RS.1,45,000				BE RE RS. 1,20,000 Rs. 1,30,000			
Sl. No.	MONTH	Gross		Net		Gross		Net	
		Monthly	Progressive	Monthly	Progressive	Monthly	Progressive	Monthly	Progressive
1	April	12,025	12,025	11,861	11,861	10,619	10,619	10,435	10,435
2	May	11,484	23,509	11,241	23,102	10,445	21,064	10,199	20,634
3	June	11,954	35,463	11,822	34,924	10,989	32,053	10,749	31,383
4	July	11,595	47,058	11,392	46,316	10,886	42,939	10,655	42,038
5	August	11,635	58,693	11,430	57,746	10,113	53,052	9,888	51,926
6	September	11,478	70,171	11,385	69,131	10,141	63,193	9,967	61,893
7	October	12,097	82,268	11,898	81,029	10,536	73,729	10,280	72,173
8	November	12,094	94,362	11,802	92,831	10,442	84,171	10,324	82,497
9	December	11,882	1,06,244	11,784	1,04,615	11,116	95,287	10,911	93,408
10	January	11,909	1,18,153	11,583	1,16,198	10,664	1,05,951	10,426	1,03,834
11	February					11,941	1,17,892	11,802	1,15,636
12	March					10,343	1,28,235	10,226	1,25,862

Compensation Cess (Net) Monthly Trends of Collection



Compensation Cess (Refund) Monthly Trends

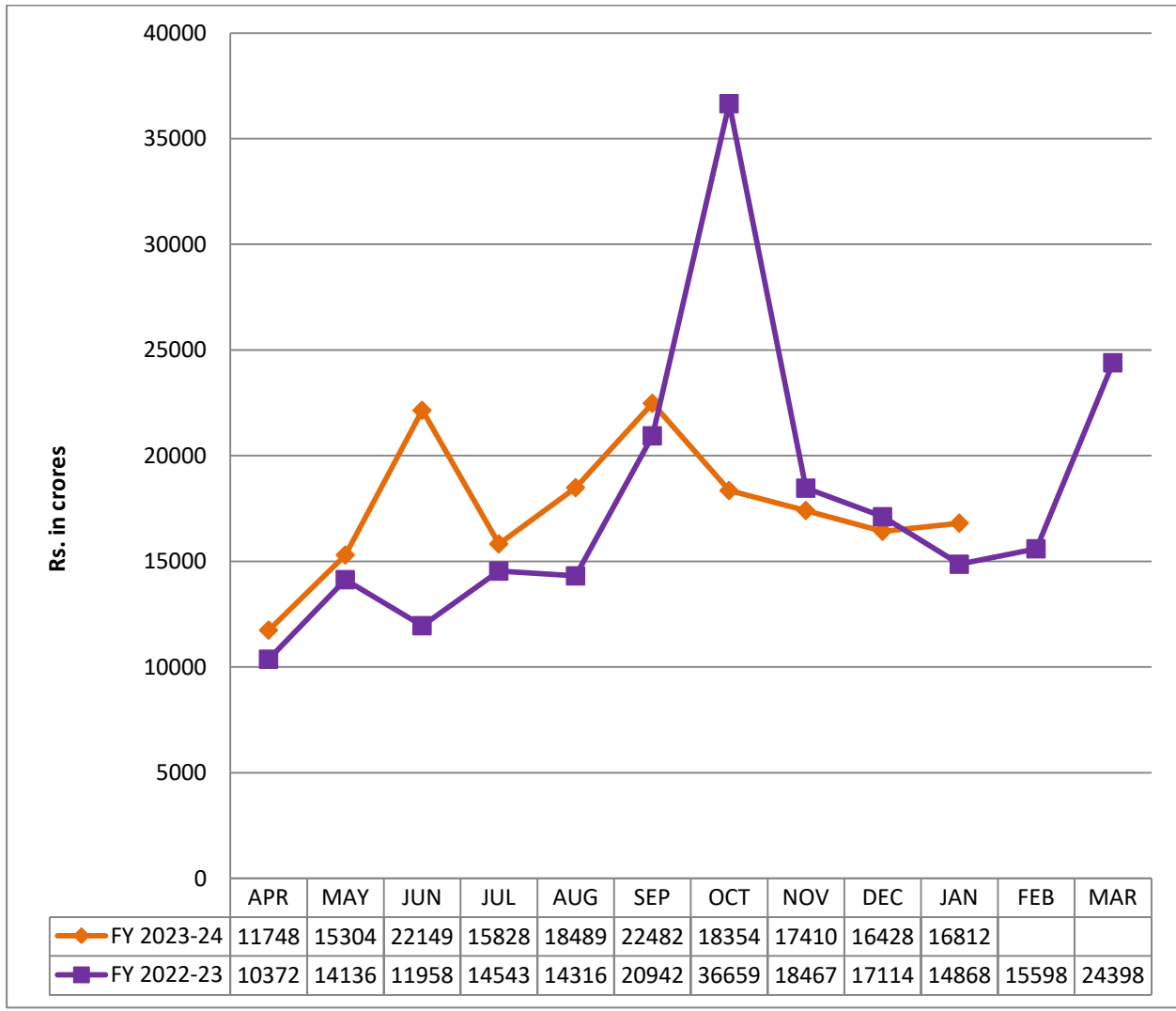


**Monthly Collection
Customs Duty (Net)**

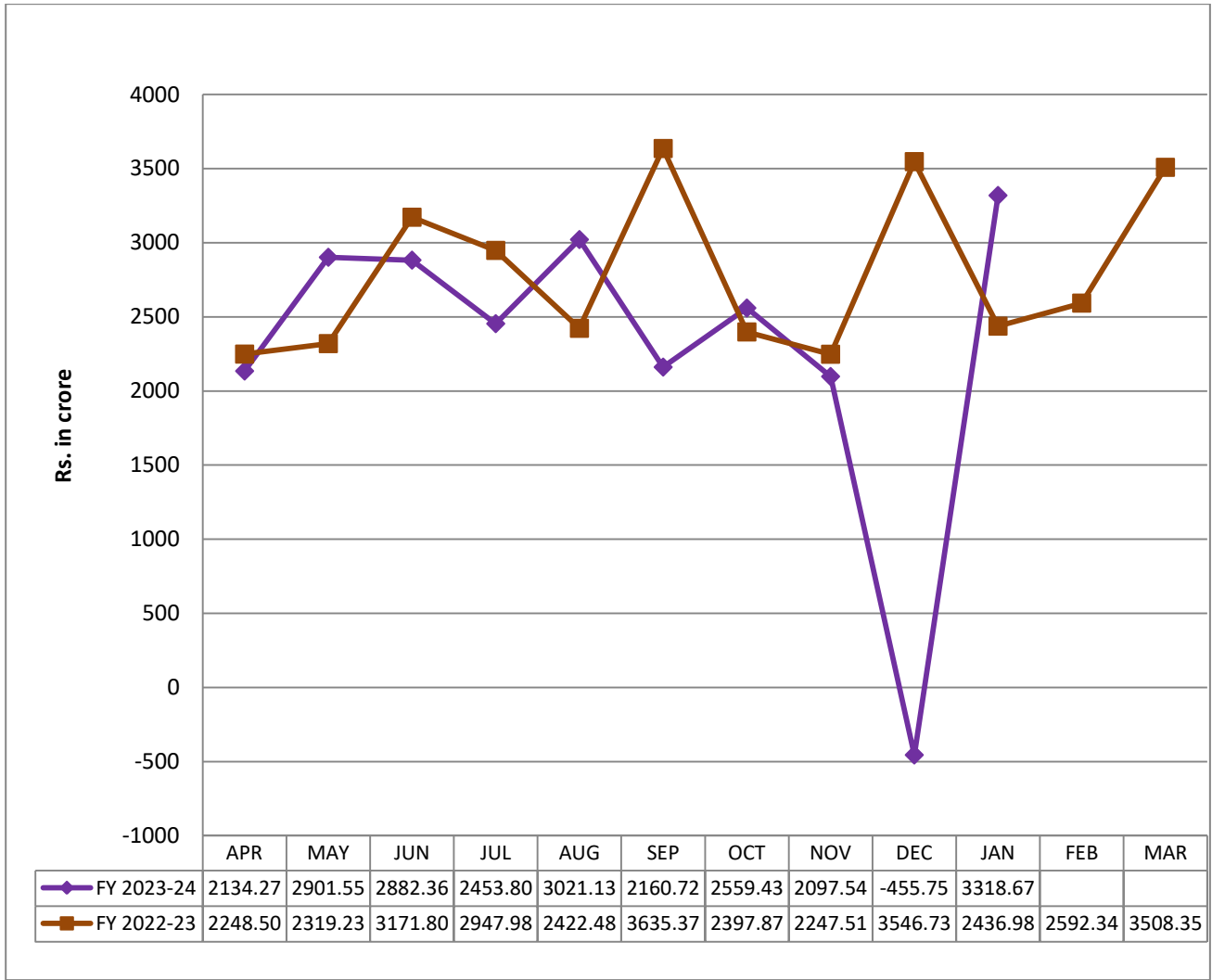
(Rs. in crore)

Budget Estimate		2023-24		2022-23	
		BE RE	Rs. 2,33,100	BE RE	Rs. 2,13,000 Rs. 2,10,000
Sl. NO	MONTH	Monthly	Progressive	Monthly	Progressive
1	April	11,748	11,748	10,372	10,372
2	May	15,304	27,052	14,136	24,508
3	June	22,149	49,201	11,958	36,466
4	July	15,828	65,029	14,543	51,009
5	August	18,489	83,518	14,316	65,325
6	September	22,482	1,06,000	20,942	86,267
7	October	18,354	1,24,354	36,659	1,22,926
8	November	17,410	1,41,764	18,467	1,41,393
9	December	16,428	1,58,192	17,114	1,58,507
10	January	16,812	1,75,004	14,868	1,73,375
11	February			15,598	1,88,973
12	March			24,398	2,13,371

Custom Duty (Net)
Monthly Trends of Collection



Custom Duty (Refund)
Monthly Trends

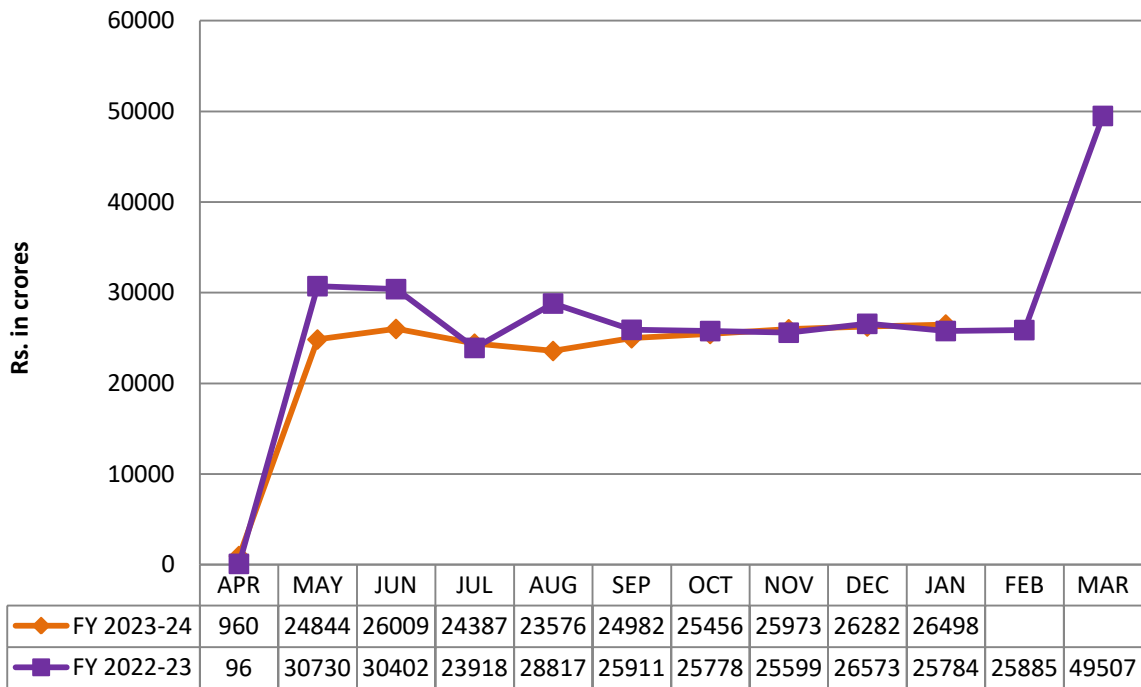


**Monthly Collection
Union Excise Duty (Net)**

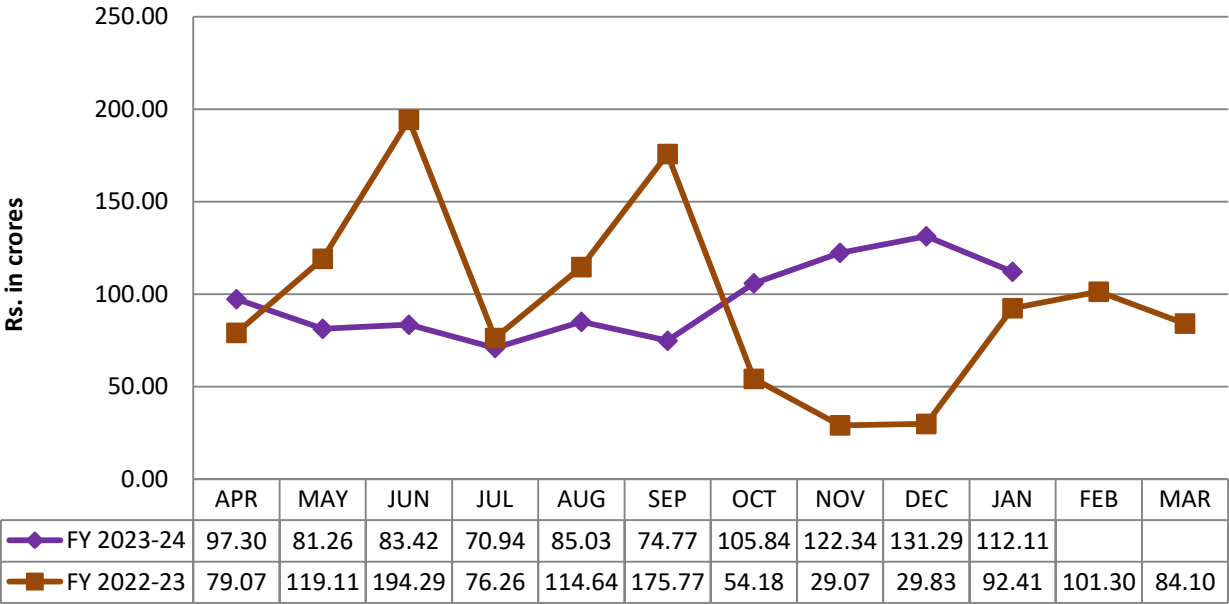
(Rs. in crore)

Budget Estimate		2023-24		2022-23	
		BE RE	Rs. 3,39,000	BE RE	Rs. 3,35,000 Rs. 3,20,000
Sl. NO	MONTH	Monthly	Progressive	Monthly	Progressive
1	April	960	960	96	96
2	May	24,844	25,804	30,730	30,826
3	June	26,009	51,813	30,402	61,228
4	July	24,387	76,200	23,918	85,146
5	August	23,576	99,776	28,817	1,13,963
6	September	24,982	1,24,758	25,911	1,39,874
7	October	25,456	1,50,214	25,778	1,65,652
8	November	25,973	1,76,187	25,599	1,91,251
9	December	26,282	2,02,469	26,573	2,17,824
10	January	26,498	2,28,967	25,784	2,43,608
11	February			25,885	2,69,493
12	March			49,507	3,19,000

Union Excise Duty (Net) Monthly Trends of Collection



Union Excise Duty (Refund) Monthly Trends



Monthly Collection Service Tax (Net)

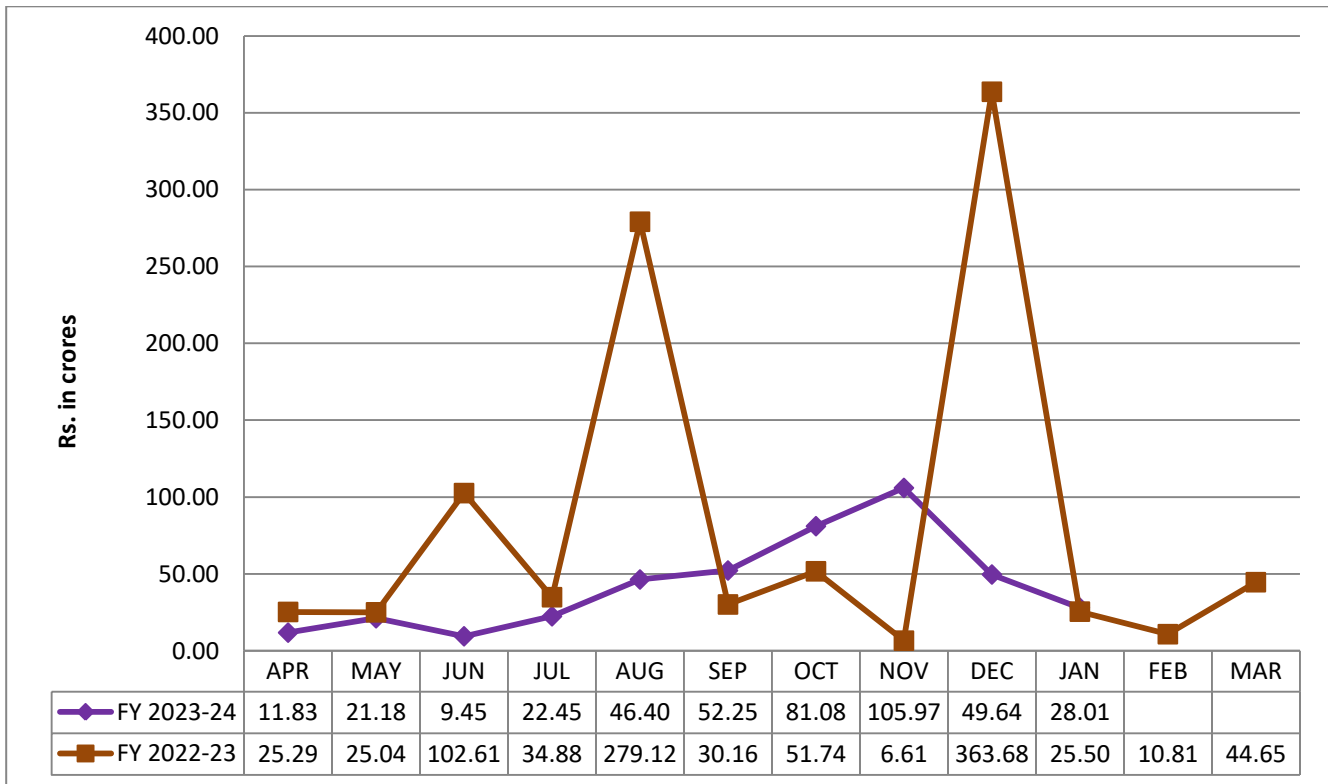
(Rs. in Crore)

Budget Estimate		2023-24		2022-23	
		BE RE	Rs. 500	BE RE	Rs. 2,000 Rs. 1,000
Sl. No.	Month	Monthly	Progressive	Monthly	Progressive
1	April	143	143	86	86
2	May	101	244	82	168
3	June	82	326	35	203
4	July	51	377	59	262
5	August	52	429	-154	108
6	September	46	475	93	201
7	October	-42	433	78	279
8	November	-38	395	129	408
9	December	1	396	-269	139
10	January	72	468	50	189
11	February			113	302
12	March			129	431

Service Tax (Net) Monthly Trends of Collection



Service Tax (Refund) Monthly Trend



**CGST Collections
(Head wise Breakup)**

(Rs. in crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
A	0005	CENTRAL GOODS AND SERVICES TAX (CGST)			
1	00050010101	TAX ON CENTRAL GOODS AND SERVICES TAX (CGST)	304717.25	256004.39	19.03
2	00050010201	INTEREST	3177.25	1850.57	71.69
3	00050010301	PENALTY	618.03	625.81	-1.24
4	00050010401	FEES	758.40	715.25	6.03
5	00050010901	SALE PROCEEDS OF CONFISCATED GOODS	0.18	0.00	0.00
6	00050050000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	1.51	7249.49	-99.98
7	00050080001	OTHER RECEIPTS	120.79	109.22	10.60
		Collection made by other Deptt./ Ministries	0.00	0.00	0.00
		Gross Collection Total (A)	309393.41	266554.74	16.07
B					
8	00050010102	DEDUCT REFUNDS	-25853.79	-25166.77	2.73
9	00050010202	DEDUCT REFUNDS	-44.35	-5.33	731.43
10	00050010302	DEDUCT REFUNDS	-21.39	-10.63	101.15
11	00050010402	DEDUCT REFUNDS	-0.92	-1.02	-10.46
12	00050080002	DEDUCT REFUNDS	-5.34	-7.17	-25.48
13	000500105	INPUT TAX CREDIT CROSS UTILISATION OF CGST AND IGST	296317.38	265625.83	11.55
14	000500106	APPORIONMENT OF IGST -TRANSFER-IN OF TAX COMPONENT TO CGST	105313.57	65622.46	60.48
15	000500107	APPORIONMENT OF IGST -TRANSFER-IN OF INTEREST COMPONENT TO CGST	287.83	253.27	13.64
16	000500110	ADVANCE APPORIONMENT FROM IGST	-9000.00	24500.00	-136.73
		Refund/Apporionment Total (B)	366992.98	330810.63	10.94
		Net Total (A+B)	676386.39	597365.37	13.23

Note: The Collection made by other Ministries/Departments during the FY 2023-24 upto December, 2023 is reported.

**UTGST (OT) Collections
(Head wise Breakup)**

(Rs. in crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
A	0007	UNION TERRITORY GOODS AND SERVICES TAX (UTGST)			
	000706	OTHER TERRITORY			
1	00070610101	TAX	199.65	150.33	32.81
2	00070610201	INTEREST	0.37	1.18	-68.31
3	00070610301	PENALTY	0.00	0.00	0.00
4	00070610401	FEES	0.01	0.01	4.67
5	00070650000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	0.00	0.00	0.00
		Gross Collection (Total A)	200.04	151.52	32.02
B					
6	00070610102	DEFUNDS-EXCESS DUE TO MISTAKE/INADVERTENCE	-7.44	-8.23	-9.59
7	000706105	INPUT TAX CREDIT CROSS UTILISATION OF UTGST AND IGST	425.45	275.96	54.17
8	000706106	APPORTIONMENT OF IGST-TRANSFER-IN OF TAX COMPONENT TO UTGST	344.05	50.88	576.20
		Refund/Apportionment Total (B)	762.05	318.61	139.18
		Net Total (A+B)	962.09	470.13	104.64

Note: UTGST (Other Territory) collections are those collections for which the place of supply is the territorial water Beyond 14 nautical miles in the shore area of India.

IGST Collections (Head wise Breakup)

(Rs. in crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
A	0008	INTEGRATED GOODS AND SERVICES TAX (IGST)			
	000801	IGST ON IMPORT/EXPORT OF GOODS AND SERVICES			
1	00080110101	TAX ON IGST ON IMPORT/EXPORT OF GOODS AND SERVICES	361306.74	388541.51	-7.01
2	00080110201	INTEREST	13.57	312.61	-95.66
3	00080110301	PENALTY	0.19	1.46	-87.10
4	00080110401	FEES	0.00	0.00	0.00
5	00080150000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	391.00	0.62	62741.25
6	00080180000	OTHER RECEIPTS	432.72	699.39	-38.13
	000802	IGST ON DOMESTIC SUPPLY OF GOODS AND SERVICES			
7	00080210101	TAX ON IGST ON DOMESTIC SUPPLY OF GOODS AND SERVICES	447444.50	382633.42	16.94
8	00080210201	INTEREST	2244.20	1815.79	23.59
9	00080210301	PENALTY	767.64	670.96	14.41
10	00080210401	FEES	4.00	4.74	-15.50
11	00080250000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	1.34	8258.53	-99.98
12	00080280001	OTHER RECEIPTS	104.96	117.58	-10.73
		Collection made by other Department/ Ministries	0.00	0.00	0.00
		Gross Collection (Total A)	812710.87	783056.60	3.79
B					
13	00080210102	DEDUCT REFUNDS	-122567.34	-125232.55	-2.13
14	00080210202	DEDUCT REFUNDS	-24.02	-31.94	-24.80
15	00080210302	DEDUCT REFUNDS	-67.68	-29.61	128.56
16	00080210402	DEDUCT REFUNDS	-0.15	-0.04	301.73
17	00080280002	DEDUCT REFUNDS	-4.76	-34.45	-86.19
18	000802105	INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST AND CGST	-296317.38	-265625.83	11.55
19	000802106	INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST & SGST	-229817.02	-211308.45	8.76
20	000802107	INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST & UTGST	-1800.88	-1584.07	13.69
21	000802950	APPORIONMENT OF IGST-TRANSFER OUT OF TAX COMPONENT TO CGST	-105313.57	-65622.46	60.48
22	000802951	APPORIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO CGST	-287.83	-253.27	13.64
23	000802953	APPORIONMENT OF IGST-TRANSFER OUT OF TAX COMPONENT TO SGST	-103385.72	-64713.24	59.76
24	000802954	APPORIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO SGST	-283.58	-250.23	13.33
25	000802956	APPORIONMENT OF IGST-TRANSFER OUT OF TAX COMPONENT TO UTGST	-1438.10	-896.52	60.41
26	000802957	APPORIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO UTGST	-3.43	-3.04	12.70
27	000802959	ADVANCE APPORIONMENT OF IGST TO CGST	9000.00	-24500.00	-136.73
28	000802960	ADVANCE APPORIONMENT OF IGST TO SGST	8951.40	-24318.21	-136.81
29	000802961	ADVANCE APPORIONMENT OF IGST TO UTGST	48.60	-181.79	-126.73
		Refund/Apporionment Total (B)	-843311.46	-784585.71	7.48
		(Net) Total A+B	-30600.59	-1529.11	1901.20

Note: The Collection made by other Ministries/Departments during the FY 2023-24 upto December, 2023 is reported.

Compensation Cess Collections (Head wise Breakup)

(Rs. in crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
A	0009	GOODS AND SERVICES TAX COMPENSATION CESS			
	000901	COMPENSATION CESS OF IMPORT SERVICES			
1	00090110101	CESS ON GST COMP. CESS ON IMP/EXP OF GOODS AND SERVICES	8631.08	9083.78	-4.98
2	00090110201	INTEREST	0.00	6.61	-100.00
3	00090150000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	0.38	0.00	0.00
4	00090180001	OTHER RECEIPTS	0.00	7.28	-100.00
	000902	COMPENSATION CESS OF DOMESTIC SUPPLY			
5	00090210101	CESS ON GST COM CESS ON DOMESTIC SUPPLY OF GOODS & SERVICES	109346.76	95364.79	14.66
6	00090210201	INTEREST	44.56	33.29	33.87
7	00090210301	PENALTY	120.70	98.31	22.78
8	00090210401	FEES	1.39	6.00	-76.80
9	00090250000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	0.00	1345.97	-100.00
10	00090280001	OTHER RECEIPTS	8.11	5.07	60.06
		Gross Collection Total (A)	118152.99	105951.08	11.52
B					
11	00090210102	DEDUCT REFUNDS	-1949.15	-2113.23	-7.76
12	00090210202	DEDUCT REFUNDS	-1.71	-0.11	1526.55
13	00090210302	DEDUCT REFUNDS	-3.85	-3.14	22.54
14	00090210402	DEDUCT REFUNDS	-0.01	-0.02	-38.64
15	00090280002	DEDUCT REFUNDS	-0.09	-0.14	-35.05
		Refund Total (B)	-1954.81	-2116.63	-7.65
		Net Total (A+B)	116198.18	103834.45	11.91

**Custom Duty Collection (Net)
Head wise Breakup**

(Rs. in crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
A		IMPORTS			
1	00370010100	IMPORTS	384.86	120.55	219.26
2	00370010101	PROTECTIVE DUTIES	371.81	514.25	-27.70
3	00370010102	REVENUE DUTIES	134420.51	118866.49	13.09
4	00370010103	DEDUCT DRAWBACKS	-14399.65	-20243.66	-28.87
5	00370010104	DEDUCT-REFUNDS	-7480.50	-5786.53	29.27
6	00370010105	AMOUNT TRANSFERED TO CONSUMER WELFARE FUND	0.03	0.00	0.00
7	00370010106	CUSTOMS DUTY ON GOLD	37.96	27.65	37.31
8	00370010107	CUSTOMS DUTY ON SILVER	0.01	0.12	-95.15
9	00370010108	2% SPECIAL CUSTOMS DUTY ON IMPORTS	71.71	0.01	0.00
10	00370010109	ADDITIONAL CUSTOMS DUTY ON MOTOR SPIRIT (PETROL)	0.15	0.03	468.62
11	00370010110	ADDITIONAL DUTY OF CUSTOMS ON HIGH SPEED DIESEL OIL	1.79	1.05	70.51
12	00370010111	NATIONAL CALAMITY CONTINGENCY DUTY	689.56	844.89	-18.38
13	00370010112	ADDITIONAL CUSTOMS DUTY (CVD)	561.43	901.25	-37.71
14	00370010113	GSIS(GOODS OF SPECIAL IMPORTANCE ACT)DUTY	946.99	1880.34	-49.64
15	00370010114	SPECIAL EXCISE DUTY	0.34	0.60	-43.40
16	00370010115	TTA (TEXTILE & TEXTILE ARTICLES)DUTY	0.00	0.00	0.00
17	00370010116	CESSSES ON IMPORTS	433.11	0.46	94170.15
18	00370010117	EXCISE PRIMARY EDUCATION CESS DUTY	1.30	0.02	0.00
19	00370010118	OTHER CENTRAL EXCISE DUTY	0.23	0.02	1187.40
20	00370010119	ADDITIONAL CVD DUTY	116.91	20.25	477.47
21	00370010120	HEALTH DUTY AMOUNT	0.08	0.01	651.54
22	00370010121	EXCISE SECONDARY & HIGHER EDUCATIONAL CESS DUTY	0.00	0.00	-92.71
23	00370010122	CLEAN ENERGY CESS	0.42	0.37	12.29
24	00370010123	IGST TAX COLLECTED BY CUSTOMS	0.15	10.53	-98.53

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
25	00370010124	IGST INTEREST COLLECTED BY CUSTOMS	5.73	3.98	43.69
26	00370010125	IGST PENALTY COLLECTED BY CUSTOMS	0.01	0.00	0.00
27	00370010126	IGST FESS COLLECTED BY CUSTOMS	1.07	0.00	0.00
28	00370010127	IGST OTHERS COLLECTED BY CUSTOMS	0.07	0.00	0.00
29	00370010128	GST COMPENSATION CESS COLLECTED BY CUSTOMS	0.00	0.00	0.00
30	00370010129	GST COMPENSATION CESS INTEREST COMPONENT COLLECTED BY CUSTOMS	0.00	0.00	0.00
31	00370010130	GST COMPENSATION CESS PENALTY COMPONENT COLLECTED BY CUSTOMS	0.00	0.23	-99.96
32	00370010132	GST COMPENSATION CESS OTHERS COLLECTED BY CUSTOMS	0.00	0.00	0.00
33	00370010199	BASIC DUTY PAID THROUGH SCRIPS	17484.15	34284.34	-49.00
		Total (A)	133650.21	131447.23	1.68
B		EXPORTS			
34	00370010200	EXPORTS	20.03	7.46	168.63
35	00370010201	ALL OTHER ARTICLES	2811.99	8.65	32391.43
36	00370010202	IRON ORE FINE(INCLUDING BLUE DUST)	0.00	0.00	0.00
37	00370010203	DEDUCT DRAWBACK	-1085.19	-1325.55	-18.13
38	00370010204	DEDUCT-REFUNDS	-90.96	-10.44	771.28
39	00370010205	AMOUNT TRANSFERED TO CONSUMER WELFARE FUND	0.02	0.01	172.77
		Total (B)	1655.91	-1319.87	-225.46
C		CESSSES ON EXPORTS			
39	00370010300	CESSSES ON EXPORTS	0.59	798.93	-99.93
40	00370010301	OTHER ARTICLES.	12.45	15.68	-20.56
41	00370010302	OTHER AGRICULTURAL PRODUCE	0.00	0.05	-99.98
42	00370010303	TOBACCO UNMANUFACTURED	0.20	0.33	-37.31
43	00370010304	DEDUCT-REFUNDS	-15.65	-0.31	4907.98
44	00370010305	AMOUNT TRANSFERED TO CONSUMER WELFARE FUND	0.05	0.00	0.00
		Total (C)	-2.36	814.67	-100.29

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
D	00370010400	SALE OF GOLD BY PUBLIC AUCTION	0.22	2.05	-89.41
		Total (D)	0.22	2.05	-89.41
E	003700105	SALE PROCEEDS OF CONFISCATED GOODS			
45	00370010501	CONFISCATED GOLD	1356.98	815.30	66.44
46	00370010502	CONFISCATED SILVER	0.00	0.00	0.00
47	00370010503	OTHER CONFISCATED GOODS	8.78	0.02	48581.62
48	00370010504	OTHER GOODS RETAIL SHOP	38.02	28.83	31.87
49	00370010505	CONFISCATED FOREIGN CURRENCIES/INSTRUMENTS	6.76	2.33	190.22
50	00370010506	FEES,FINES,FORFEITURES & PENALTIES	1674.68	538.96	210.72
		Total (E)	3085.22	1385.45	122.69
F	003700106	RECEIPTS OF ADVANCE PAYMENTS FROM ASSESSES	133.06	123.36	7.86
G	003700107	ANTI DUMPING DUTY	852.30	1036.57	-17.78
H	003700108	SAFEGUARD DUTY	0.11	0.22	-46.71
I	003700109	ADDITIONAL DUTY OF CUSTOMS ON TEA AND TEA WASTE	0.15	0.00	0.00
J	003700504	EDUCATION CESS	15.68	1.06	1380.26
K	003700505	SECONDARY AND HIGHER EDUCATION CESS	-0.78	0.99	-178.46
L	003700507	ROAD AND INFRASTRUCTURE CESS	0.91	0.31	196.83
M	003700508	SOCIAL WELFARE SURCHARGE	12280.77	13755.02	-10.72
N	003700509	HEALTH CESS	21.88	19.40	12.81
O	003700510	AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS	19869.28	19517.70	1.80
P	003700700	RECEIPTS UNDER KAR VIVAD SAMADHAN SCHEME,1998	0.00	0.00	0.00
P	003700800	OTHER RECEIPTS	3373.37	6415.75	-47.42
Q	003700900	SHARE OF NET PROCEEDS ASSIGNED TO STATES	0.00	0.00	0.00
R		Collection made BY OTHER DEPARTMENT/MINISTRIES	68.66	175.15	-60.80
		Total Net Collection (A to Q)	175004.60	173375.04	0.94

Note:1) The Collection made by other Ministries/Departments during the FY 2023-24 upto December, 2023 is reported.

2) Some Revenue PAOs used this head of account 0037.00.10.123 to 131 on temporary heads for booking the IGST/Comp. Cess (MH 0008 and 0009) as this head of account is not available in REVACT system, however is to be cleared by making necessary transfer entries.

**Union Excise Duty
(Head wise Breakup of Collections)**

(Rs. In crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
A	003801	SHAREABLE DUTIES			
1	003801101	BASIC EXCISE DUTIES	24840.68	23819.23	4.29
2	003801102	AUXILARY DUTIES OF EXCISE	-51.56	-33.89	52.12
3	003801103	ADDITIONAL EXCISE DUTIES ON MINERAL PRODUCTS	0.00	0.00	0.00
4	003801104	SPECIAL EXCISE DUTIES	-5.63	6.77	-183.20
		Total (A)	24783.48	23792.11	4.17
B	003802	DUTIES ASSIGNED TO STATES			
5	003802101	ADDITIONAL EXCISE DUTIES IN LIEU OF SALES TAX	0.00	-0.35	-98.80
6	003802102	EXCISE DUTY ON GENERATION OF POWER	0.00	0.00	0.00
		Total (B)	0.00	-0.35	-98.80
C	003803	NON-SHAREABLE DUTIES			
7	003803101	REGULATORY EXCISE DUTIES	0.00	0.00	0.00
8	003803102	AUXILIARY DUTIES OF EXCISE	-0.31	0.11	-368.35
9	003803103	SPECIAL EXCISE DUTIES	0.00	438.17	-100.00
10	003803104	ADDITIONAL EXCISE DUTIES ON TEXTILE & TEXTILE ARTICLES	0.00	0.00	0.00
11	003803105	ADDITIONAL EXCISE DUTY ON T.V.SETS	-1.71	-1.33	28.95
12	003803106	ADDITIONAL EXCISE DUTY ON INDIGENIOUS MOTOR SPIRIT	0.01	2319.85	-100.00
13	003803107	ADDITIONAL EXCISE DUTY ON HIGH SPEED DIESEL OIL	5.35	6060.71	-99.91
14	003803108	NATIONAL CALAMITY CONTINGENT DUTY	5417.76	5351.71	1.23
15	003803109	SPECIAL ADDITIONAL DUTY OF EXCISE ON MOTOR SPIRIT	109343.80	111673.94	-2.09
16	003803110	ADDITIONAL DUTY OF EXCISE ON TEA AND TEA WASTE	0.00	0.00	0.00
17	003803111	ADDITIONAL DUTY OF EXCISE ON PAN MASALA AND CERTAIN TOBACCO PRODUCTS	0.32	0.03	1041.35
18	003803112	CLEAN ENERGY CESS*	0.00	15.69	-100.00

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
19	003803504	EDUCATION CESS	-0.08	0.67	-111.71
20	003803505	SECONDARY AND HIGHER EDUCATION CESS	0.04	0.23	-84.31
21	003803506	INFRASTRUCTURE CESS*	0.00	0.00	0.00
22	003803507	ROAD AND INFRASTRUCTURE CESS	33298.25	39410.87	-15.51
23	003803508	AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS	39921.17	37760.85	5.72
24	003803800	OTHER DUTIES	8.73	20.06	-56.46
		Total (C)	187993.32	203051.56	-7.42
D	003804	CESSSES ON COMMODITIES			
25	003804101	CESS ON COAL AND COKE	0.00	0.00	0.00
26	003804102	CESS ON JUTE	-0.29	0.01	-3195.72
27	003804103	CESS ON TEA	0.00	0.01	-100.00
28	003804105	CESS ON OIL	0.00	0.00	0.00
29	003804106	CESS ON COTTON	-0.04	0.00	0.00
30	003804108	HANDLOOM CESS ON WOOLLEN FABRICS	-5.73	0.00	0.00
31	003804114	CESS ON BIDI	0.01	0.00	0.00
32	003804115	CESS ON TOBACCO	0.03	0.03	2.51
33	003804116	CESS ON RUBBER	0.00	0.00	0.00
34	003804117	CESS ON CRUDE OIL	13908.10	16619.68	-16.32
35	003804118	CESS ON COFFEE	0.00	0.00	0.00
36	003804119	CESS ON SUGAR	0.06	0.00	0.00
37	003804123	HANDLOOM CESS ON MANMADE FABRICS	-0.10	0.00	0.00
38	003804124	CESS ON PAPER	0.00	0.00	0.00
39	003804131	CESS ON MATCHES	0.00	0.00	0.00
40	003804200	CESS ON OTHER COMMODITIES	0.00	0.00	0.00
		Total (D)	13902.05	16619.73	-16.35

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
E	003860	OTHER RECEIPTS			
41	003860000	OTHER RECEIPTS	0.00	0.00	0.00
42	003860101	SALE PROCEEDS OF CONFISCATED GOODS	0.05	0.12	-58.49
43	003860500	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS ETC.	2218.07	0.00	0.00
44	003860800	OTHER RECEIPTS	70.49	145.24	-51.47
		Total (E)	2288.61	145.35	1474.51
F		CESSES ADMINISTERED BY OTHER DEPARTMENT	0.00	0.00	0.00
		Total Net Collection (A+B+C+D+E+F)	228967.46	243608.40	-6.01

Remarks: i * These Cesses are collected by CBIC

Note: The Collection made by other Ministries/Departments during the FY 2023-24 upto December, 2023 is reported.

**Service Tax
(Service wise Collections)**

(Rs. In crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
1	004400101	TAX ON TELEPHONE BILLING	-0.11	-1.62	-93.20
2	004400102	TAX ON GENERAL INSURANCE PREMIA	0.36	17.01	-97.90
3	004400103	TAX ON STOCK BROKERAGE COMMISSION	0.19	3.64	-94.79
4	004400104	ADVERTISING SERVICES	-52.45	-90.41	-41.98
5	004400105	COURIER SERVICES	-0.85	2.96	-128.76
6	004400106	RADIO PAGING SERVICES	-0.76	-0.06	1259.77
7	004400107	CUSTOM HOUSE AGENT SERVICES	-0.91	-2.51	-63.60
8	004400108	STEAMER AGENT SERVICES	-3.46	0.88	-492.37
9	004400109	AIR TRAVEL AGENT SERVICES	1.74	3.14	-44.61
10	004400110	MANDAP KEEPER SERVICES	1.65	1.67	-0.97
11	004400111	CLEARING AND FORWARDING AGENT SERVICES	-3.26	5.99	-154.53
12	004400112	RENT A CAB SCHEME OPERATOR SERVICES	4.12	4.87	-15.44
13	004400113	OUTDOOR CATERERS SERVICES	2.14	7.83	-72.61
14	004400114	OUTDOOR CATERERS SERVICES	0.38	1.69	-77.64
15	004400115	CONSULTING ENGINEER SERVICES	4.51	9.20	-50.93
16	004400116	MAN POWER RECRUITMENT SERVICES	134.11	165.75	-19.09
17	004400117	TOUR OPERATOR SERVICES	4.58	4.68	-2.24
18	004400119	ARCHITECT SERVICES	1.52	2.33	-100.61
19	004400120	INTERIOR DECORATION/DESIGNERS SERVICES	3.60	0.63	469.38
20	004400121	MECHANISED SLAUGHTER HOUSE SERVICES	-0.14	0.00	0.00
21	004400122	UNDER WRITER SERVICES	0.00	0.15	-97.27
22	004400123	CREDIT RATING AGENCY SERVICES	0.08	0.00	0.00
23	004400124	CHARTERED ACCOUNTANT SERVICES	2.03	3.43	-40.69
24	004400125	COST ACCOUNTANT SERVICES	0.07	0.49	-85.34
25	004400126	COMPANY SECRETARY SERVICES	0.08	0.09	-13.07

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
26	004400127	REAL ESTATE AGENT/CONSULTANT SERVICES	0.38	0.75	-49.32
27	004400128	SECURITY/DETECTIVE AGENCY SERVICES	11.17	12.22	-8.60
28	004400129	MARKET RESEARCH AGENCY SERVICES	0.11	1.31	-91.45
29	004400130	MANAGEMENT CONSULTANT SERVICES	7.63	11.24	-32.14
30	004400131	SCIENTIFIC AND TECHNICAL CONSULTANCY SERVICE	3.63	1.62	123.82
31	004400132	PHOTOGRAPHY SERVICES	0.28	0.85	-66.82
32	004400133	CONVENTION SERVICE	-19.14	-69.66	-72.52
33	004400134	LEASED CIRCUIT SERVICE	0.00	0.00	0.00
34	004400135	TELEGRAPH SERVICE	0.00	0.00	0.00
35	004400136	TELEX SERVICE	0.00	0.00	0.00
36	004400137	FACSIMILE SERVICE	0.00	0.00	0.00
37	004400138	ON-LINE INFORMATION AND DATABASE ACCESS AND/OR RETRIEVAL SERVICE	1.13	8.51	-86.75
38	004400139	VIDEO TAPE PRODUCTION SERVICE	0.19	0.96	-79.74
39	004400140	SOUND RECORDING SERVICE	0.17	0.38	-56.21
40	004400141	BROADCASTING SERVICE	13.27	1.28	939.16
41	004400142	INSURANCE AUXILLARY SERVICES	0.81	1.35	-40.18
42	004400143	BANKING AND OTHER FINANCIAL SERVICES	4.32	-255.97	-101.69
43	004400144	PORT SERVICES	5.20	4.77	9.03
44	004400145	SERVICE OR REPAIR PROVIDED BY AUTHORISED SERVICE STATION FOR MOTO R CAR AND TWO WHEELED MOTOR VEHICLE	2.34	2.54	-7.84
45	004400146	LIFE INSURANCE SERVICES INCLUDING INSURANCE AUXILLARY SERVICES RELATING TO LIFE INSURANCE	2.13	2.58	-17.27
46	004400147	CARGO HANDLING SERVICES	2.08	3.26	-36.38
47	004400148	STORAGE AND WAREHOUSE SERVICES	1.91	3.48	-45.16
48	004400149	EVENT MANAGEMENT SERVICES	1.98	3.75	-47.29
49	004400150	RAIL TRAVEL AGENT SERVICES	0.09	0.01	0.00
50	004400151	HEALTH CLUB AND FITNESS CENTERS SERVICES	0.27	0.59	-54.09

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
51	004400152	BEAUTY PARLOURS SERVICES	0.51	0.45	13.08
52	004400153	FASHION DESIGNING SERVICES	0.01	0.23	-97.63
53	004400154	CABLE OPERATORS SERVICES	5.52	2.22	148.95
54	004400155	DRYCLEANING SERVICES	0.32	0.11	200.23
55	004400156	BUSINESS AUXILIARY SERVICES	-135.68	-340.42	-60.14
56	004400157	COMMERCIAL TRAINING AND COACHING CENTRE	4.86	11.79	-58.79
57	004400158	COMMISSIONING AND INSTALLATION AGENCY	6.11	10.86	-43.72
58	004400159	FRANCHISE SERVICE	0.51	0.60	-13.77
59	004400160	INTERNET CAFE	0.00	0.00	0.00
60	004400161	MAINTENANCE AND REPAIR SERVICE	10.57	24.90	-57.56
61	004400162	A TECHNICAL TESTING AND ANALYSIS: TECHNICAL INSPECTION AND CERTIFICATION AGENCY	19.08	1.48	1191.33
62	004400163	BUSINESS EXHIBITION SERVICES	1.03	0.17	501.61
63	004400164	AIRPORT SERVICES	0.19	11.32	-98.31
64	004400165	TRANSPORT OF GOODS BY ROAD	15.72	18.31	-14.14
65	004400166	TRANSPORT OF GOODS BY AIR	0.10	0.05	91.04
66	004400167	SURVEY AND EXPLORATION OF MINERALS	0.03	0.20	-85.96
67	004400168	OPINION POLL SERVICES	0.00	0.00	0.00
68	004400169	INTELLECTUAL PROPERTY SERVICES OTHER THAN COPYRIGHT	1.14	1.72	-33.67
69	004400170	FORWARD CONTRACT SERVICES	0.00	0.00	0.00
70	004400171	TV RADIO PROGRAMME PRODUCTION	0.41	0.24	68.13
71	004400172	CONSTRUCTION SERVICES IN RESPECT OF COMMERCIAL OR INDUSTRIAL BUILDINGS AND CIVIL STRUCTURES	14.98	18.33	-18.31
72	004400173	TRAVEL AGENTS (OTHER THAN AIR/TRAVEL AGENTS)	0.14	0.45	-68.29
73	004400174	TRANSPORT OF GOODS THROUGH PIPELINE OR OTHER CONDUIT	0.00	0.53	-100.00
74	004400175	SITE FORMATION AND CLEARANCE, EXCAVATION AND EARTH MOVING AND DEMOLITION SERVICES OTHER THAN THOSE PROVIDED TO AGRICULTURE RIGATION & WATERSHED DEVELOPMENT	1.14	1.27	-10.24

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
75	004400176	DREDGING SERVICE OF RIVER, PORT, HARBOUR, BACKWATER OR ESTUARY	-0.01	0.61	-101.35
76	004400177	SURVEY AND MAP MAKING OTHER THAN THOSE BY GOVERNMENT DEPARTMENTS	0.36	0.16	127.47
77	004400178	CLEANING SERVICES OTHER THAN IN RELATION TO AGRICULTURE, HORTICULTURE, HORTICULTURE, ANIMAL HUSBANDRY OR DAIRYING	0.97	2.14	-54.78
78	004400179	MEMBERSHIP OF CLUB OR ASSOCIATION WITH SPECIFIED EXCLUSIONS	0.60	0.93	-35.80
79	004400180	PACKAGING SERVICES	0.01	2.84	-99.63
80	004400181	MAILING LIST COMPILATION AND MAILING	0.07	0.01	540.40
81	004400182	CONSTRUCTION OF RESIDENTIAL COMPLEXES HAVING MORE THAN TWELVE RESIDENTIAL HOUSES OR APARTMENTS TOGETHER WITH COMMON AREAS & OTHER APURTENANCES	11.66	23.41	-50.19
82	004400183	SERVICE PROVIDED BY A REGISTRAR TO AN ISSUE	0.01	0.00	0.00
83	004400184	SERVICE PROVIDED BY A SHARE TRANSFER AGENT	0.05	0.01	536.14
84	004400185	AUTOMATED TELLER MACHINE OPERATIONS, MAINTENANCE OR MANAGEMENT	0.33	0.02	1635.07
85	004400186	SERVICE PROVIDED BY A RECOVERY AGENT	0.18	0.47	-62.73
86	004400187	SALE OF SPACE OR TIME FOR ADVERTISEMENT OTHER THAN THE IN PRINT MEDIA	1.63	0.90	81.93
87	004400188	SPONSORSHIP SERVICES PROVIDED TO ANYBODY CORPORATE OR FIRM OTHER THAN SPONSORSHIP OF SPORTS EVENTS	0.18	3.45	-94.88
88	004400189	TRANSPORT OF PASSENGERS EMBARKING ON INTERNATIONAL JOURNEY BY AIR OTHER THAN THE ECONOMY CLASS PASSENGERS	3.22	13.22	-75.67
89	004400190	TRANSPORT OF GOODS IN CONTAINERS BY RAIL BY ANY PERSON OTHER THAN GOVERNMENT RAILWAY	0.41	31.75	-98.71
90	004400191	BUSINESS SUPPORT SERVICES	10.05	20.12	-50.04
91	004400192	AUCTIONERS SERVICE OTHER THAN AUCTION OF PROPERTY UNDER DIRECTIONS OR ORDERS OF A COURT OF LAW OR AUCTION BY THE CENTRAL GOVERNMENT	0.12	0.00	0.00
92	004400193	PUBLIC RELATIONS SERVICE	0.15	0.01	2440.64
93	004400194	SHIP MANAGEMENT SERVICES	0.12	0.03	332.39

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
94	004400195	INTERNET TELEPHONY SERVICE	0.43	0.38	13.97
95	004400196	TRANSPORT OF PERSONS BY CRUISE SHIP	0.00	0.01	-100.00
96	004400197	CREDIT CARD,DEBIT CARD,CHANGE CARD OR PAYMENT CARD RELATED SERVICES	2.45	16.75	-85.37
97	004400198	SERVICES PROVIDED BY A TELEGRAPH AUTHORITY IN RELATION TO TELECOM MUNICATION SERVICES	5.67	76.11	-92.54
98	004400199	SERVICES PROVIDED IN RELATION TO MINING OF MINERAL, OIL OR GAS	14.55	8.49	71.48
99	004400200	SERVICES PROVIDED IN RELATION TO RENTING OF IMMOVABLE PROPERTY FOR USE IN COURSE OR FURTHER OF BUS OR COMMERCE	-12.53	39.67	-131.58
100	004400201	SERVICES PROVIDED IN RELATION TO EXECUTION OF A WORKS CONTRACT	136.06	128.76	5.68
101	004400202	SERVICES PROVIDED IN RELATION TO DEVPT SUPPLY OF CONTENT FOR USE TELECOM SERVICES, ADVERTISING AGENCY SERVICES & DATABASE ASS ES OR RETREIVAL SERVICES	0.10	0.10	0.48
102	004400203	SERVICES PROVIDED BY ANY PERSON EXCPT BANKING CO. OR FI INCLDNG A NBFC OR ANY OTHER BODY CORPORATE OR COMM. CONCERN IN RELATIO TO ASSET MGMT INCLUDING PORTFOLIO MGMT & ALL FORMS OF FUND MGMT	0.10	11.59	-99.13
103	004400204	SERVICE PROVIDED IN RELATION TO DESIGN SERVICES	0.29	0.75	-61.11
104	004400205	SERVICES PROVIDED BY ANY PERSON IN RELATION TO INFORMATION TECHNOLOGY SOFTWARE FOR USE IN THE COURSE OR FURTHERANCE OF BUSINESS OR COMMERCE	12.83	15.88	-19.24
105	004400206	SERVICES PROVIDED BY AN INSURER ON LIFE INSURANCE BUSINESS,IN RELATION TO MANAGEMENT OF INVESTMENT,UNDER UNIT LINKED INSURANCE BUSINESS,COMMONLY KNOWN AS UNIT LINKED INSURANCE PLAN-ULIP- SCHEME	0.00	0.00	0.00
106	004400207	SERVICES PROVIDED BY A RECONIZED STOCK EXCHANGE IN RELATION TO ASSISTING, REGULATING OR COTROLLING THE BUSINESS,SELLING OR DEALING IN SECURITIES	0.00	0.03	-100.00
107	004400208	SERVICES PROVIDED BY A RECONIZED/REGISTERED ASSOCIATION IN RELATION TO ASSISTIG,REGULATING OR CONTROLLING	0.00	1.10	-100.00

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
108	004400209	SERVICES PROVIDED BY A PROCESSING AND CLEARING HOUSE IN RELATION TO PROCESSING, CLEARING AND SETTLEMENT OF TRANSACTION IN SECURITIES	0.00	1.26	-100.00
109	004400210	SERVICES PROVIDED BY ANY PERSON IN RELATION TO SUPPLY OF TANGIBLE GOODS INCLUDING MACHENRY,EQIPMENT AND APPLIANCES FOR USE	15.22	4.80	217.14
110	004400211	COSMETIC SURGERY OR PLASTIC SURGERY SERVICE	0.46	0.88	-47.90
111	004400212	TRANSPORT OF COASTAL GOODS & GOODS THROUGH NATIONAL WATERWAYS OR GOODS THROUGH INLAND WATER	0.22	1.00	-77.93
112	004400213	LEGAL CONSULTANCY SERVICE	1.24	2.09	-40.44
113	004400214	SERVICES OF PROMOTING MARKETING OR ORGANIZING OF GAMES OF CHANCE INCLUDING LOTTERY, BINGO OR LOTTO	0.01	0.00	0.00
114	004400215	HEALTH SERVICES LIKE (A) HEALTH CHECK UP UNDERTAKEN BY HOSPITALS OR MEDICAL ESTABLISHMENTS FOR EMPLO	1.93	2.20	-12.40
115	004400216	SERVICES PROVIDED MAINTENANCE OF MEDICAL RECORDS OF EMPLOYEES BUSINESS ENTITY	0.05	0.00	0.00
116	004400217	SERVICES OF PROMOTING A BRAND OF GOODS SERVICES EVENTS BUSINESS ENTITY ETC.	0.46	0.38	20.45
117	004400218	SERVICES OF PERMITTING COMMERCIAL USE OR EXPLOITATION OF ANY EVENT ORGANIZED BY A PERSON OR ORGANIZA	0.00	0.00	0.00
118	004400219	SERVICES PROVIDED BY ELECTRICITY EXCHANGE	0.02	0.15	-83.86
119	004400220	SERVICES RELATED TO (A) TRANSFERRING TEMPORARILY OR (B) PERMITTING THE USE OR ENJOYMENT OF ANY COPYR	0.73	0.45	61.70
120	004400221	SPECIAL SERVICES PROVIDED BY A BUILDER ETC. TO THE PROSPECTIVE BUYERS SUCH AS PROVIDING PREFERENTIAL	0.05	0.04	5.95
121	004400222	SERVICES OF AIRCONDITONED RESTURANTS	2.48	3.20	-22.63
122	004400223	SERVICES OF PROVIDING OF ACCOMODATIONS IN HOTELS	3.47	6.67	-48.00
123	004400224	ALL TAXABLE SERVICES	-3.26	-0.21	1432.57
124	004400225	OTHER TAXABLE SERVICES	131.24	110.52	18.75
125	004400500	RECEIPT AWAITING TRANSFER TO OTHER MINOR HEADS	30.47	0.01	230767.54
126	004400504	PRIMARY EDUCATION CESS	0.49	-0.54	-189.55

Sl. No.	Head Code	Head Nomenclature	Upto the month of January, 2024 (FY 2023-24)	Upto the month of January, 2023 (FY 2022-23)	Growth in %
127	004400505	SECONDARY AND HIGHER EDUCATION CESS	0.28	1.09	-74.13
128	004400506	SWACHH BHARAT CESS	4.73	7.28	-35.02
129	004400507	KRISHI KALYAN CESS	2.10	5.44	-61.47
130	004400700	RECEIPTS UNDER KAR VIVAD SAMADHAN SCHEME,1998	0.00	0.00	0.00
131	004400800	OTHER RECEIPTS	0.00	-0.03	-100.00
		Total	468.31	188.84	147.99
		Service Tax Collected of other Ministries/Departments	0.25	0.17	47.06
		Total Net Collection	468.56	189.01	147.90

Note: The Collection made by other Ministries/Departments during the FY 2023-24 upto December, 2023 is reported.

GST Refund Report (FY 2023-24)

(Rs. in crores)

Head Nomenclature		PAOs	Major/Minor Head	FY 2022-23	FY 2023-24				
					Qtr.1 (April-June)	Qtr.2 (July-Sept.)	Qtr.3 (Oct.- Dec.)	Jan.2024	Progressive
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
IGST	EXPORTS	006893 e-PAO (IGST Dom)	0008.02.101.02.02	104770.84	24788.03	21762.75	21490.41	8478.93	76520.12
	UIN (against RFD 10)	006893 e-PAO (IGST Dom)	0008.02.101.02.07	150.90	7.53	27.58	20.55	12.19	67.85
	Against RFD 01-A	Field PAOs	0008.02.101.02.11/102.02/ 103.02/104.02/ 800.02	314.26	42.80	80.99	116.19	18.04	258.02
	On-line Refund against RFD 01	008769 e-PAO (Single Authority)	0008.02.101.02.11/102.02/ 103.02/104.02/800.02	46765.11	16580.41	11906.88	13105.37	4225.30	45817.96
	TOTAL			IGST	152001.11	41418.77	33778.20	34732.52	12734.46
CGST	UIN (against RFD 10)	006893 e-PAO	0005.00.101.02.07	201.90	11.70	38.91	32.40	11.00	94.01
	Against RFD 01-A	Field PAOs	0005.00.101.02.11/102.02/ 103.02/104.02/ 800.02	413.51	69.19	73.88	205.39	36.77	385.23
	On- line Refund against RFD 01	008769 e-PAO (Single Authority)	0005.00.101.02.11/102.02 103.02/104.02/800.02	28918.89	8831.99	7228.24	6880.07	2506.26	25446.56
	TOTAL			CGST	29,534.30	8912.88	7341.03	7117.86	2554.03
UTGST (OT)	On-line Refund against RFD 01	008769-e-PAO (Single Authority)	0007.06.101.02.11	10.23	0.63	4.66	2.15	0.00	7.44
	TOTAL			UTGST(OT)	10.23	0.63	4.66	2.15	0.00
GST COMP CESS	UIN (against RFD 10)	006893 e_PAO	0009.02.101.02.07	5.25	1.35	1.43	1.90	0.78	5.46
	Against RFD 01-A	Field PAOs	0009.02.101.02.11/102.02/ 103.02/104.02/ 800.02	1.60	0.04	0.07	-0.01	5.70	5.80
	On-line Refund against RFD 01	008769 e-PAO (Single Authority)	0009.02.101.02.11/102 .02/ 103.02/104.02	2365.57	537.67	499.29	586.71	319.88	1943.55
	TOTAL			Comp. Cess	2,372.42	539.06	500.79	588.60	326.36
Grand Total				1,83,918.06	50871.34	41624.68	42441.13	15614.85	150552.00
Refund (on behalf of State/ UTs)	UIN (against RFD 10)	006893 ePAO (GST Mumbai)	Balance (to be recovered)	-42.48	6.52	6.01	4.70	-6.38	10.85
	On-line Refund against RFD 01	008769 e-PAO (Single Authority)	Balance (to be recovered)	246.43	958.82	465.24	107.40	789.21	2320.67
	TOTAL (Balance)				203.95	965.34	471.25	112.10	782.83

IGST REGULAR SETTLEMENT (Towards Center)

FY 2023-24					(Rs. in crores)
Sl. No.	Month	Monthly Figure			Progressive Figure
		Gross	Adjustment	Net	
1	April	45,864.11	0.00	45,864.11	-
2	May	35,369.22	0.00	35,369.22	81,233.33
3	June	36,223.81	0.00	36,223.81	1,17,457.14
4	July	39,784.69	0.00	39,784.69	1,57,241.83
5	August	37,580.97	0.00	37,580.97	1,94,822.80
6	September	33,736.10	0.00	33,736.10	2,28,558.90
7	October	42,872.60	0.00	42,872.60	2,71,431.50
8	November	46,877.81	0.00	46,877.81	3,18,309.31
9	December	40,057.35	0.00	40,057.35	3,58,366.66
10	January	43,552.12	0.00	43,552.12	4,01,918.78

IGST REGULAR SETTLEMENT (Towards States)

FY 2023-24					(Rs. in crores)
Sl. No.	Month	Monthly Figure			Progressive Figure
		Gross	Adjustment	Net	
1	April	37,959.05	0.00	37,959.05	-
2	May	29,769.42	0.00	29,769.42	67,728.47
3	June	30,268.53	0.00	30,268.53	97,997.00
4	July	33,187.92	0.00	33,187.92	1,31,184.92
5	August	31,407.98	0.00	31,407.98	1,62,592.90
6	September	27,578.18	0.00	27,578.18	1,90,171.08
7	October	36,613.78	0.00	36,613.78	2,26,784.86
8	November	40,676.55	0.00	40,676.55	2,67,461.41
9	December	33,652.20	0.00	33,652.20	3,01,113.61
10	January	35,615.12	0.00	35,615.12	3,36,728.73

IGST Regular Settlement (State/UT wise)

(Rs. in crores)

Sl. No.	States	Head code	State Code	FY 2017-18 to FY 2020-21	FY 2021-22	FY 2022-23	F.Y.2023-24				
							Qtr.1 (April-June)	Qtr.2 (July-Sept.)	Qtr.3 (Oct.-Dec.)	Jan.2024	Progressive
1	Jammu & Kashmir	0008.02.106/953/954	01	9,952.99	3,982.37	4,651.77	1324.70	1262.34	1345.47	473.75	4406.26
2	Himachal Pradesh	0008.02.106/953/954	02	5,402.63	2,402.30	2,983.77	788.75	674.94	828.39	313.40	2605.48
3	Punjab	0008.02.106/953/954	03	22,375.31	8,646.57	10,898.31	3157.62	3495.43	3709.13	1183.13	11545.30
4	Chandigarh	0008.02.107/956/957	04	2,840.23	1,065.99	1,412.08	392.91	418.99	432.78	143.81	1388.49
5	Uttarakhand	0008.02.106/953/954	05	2,304.12	1,932.05	2,470.63	776.96	688.68	835.23	301.79	2602.66
6	Haryana	0008.02.106/953/954	06	17,155.75	8,696.04	11,925.43	3748.15	3549.43	3728.11	1365.04	12390.73
7	Delhi	0008.02.106/953/954	07	24,770.84	10,585.42	13,696.59	4056.08	3965.55	4376.62	1539.09	13937.34
8	Rajasthan	0008.02.106/953/954	08	33,692.11	13,674.07	18,413.77	5344.65	5296.34	5888.42	1952.63	18482.04
9	Uttar Pradesh	0008.02.106/953/954	09	81,676.98	29,875.56	36,805.93	10679.25	9360.86	12610.81	4785.39	37436.30
10	Bihar	0008.02.106/953/954	10	32,042.65	12,306.00	15,133.70	4474.38	4113.00	4837.19	1563.65	14988.21
11	Sikkim	0008.02.106/953/954	11	760.12	377.68	524.88	152.30	126.22	125.78	42.64	446.93
12	Arunachal Pradesh	0008.02.106/953/954	12	1,563.09	789.16	1,118.81	363.07	307.07	306.97	105.29	1082.39
13	Nagaland	0008.02.106/953/954	13	1,408.79	634.07	723.50	194.32	190.36	184.92	62.50	632.10
14	Manipur	0008.02.106/953/954	14	1,928.49	825.11	1,102.00	217.56	171.18	186.11	72.20	647.06
15	Mizoram	0008.02.106/953/954	15	1,259.55	556.14	653.11	180.96	163.14	179.28	60.43	583.80
16	Tripura	0008.02.106/953/954	16	2,126.85	834.56	983.62	273.90	257.66	280.36	96.44	908.36
17	Meghalaya	0008.02.106/953/954	17	1,692.62	723.67	965.90	282.41	266.18	278.38	106.94	933.91
18	Assam	0008.02.106/953/954	18	14,652.12	5,513.80	7,126.17	2240.47	2033.97	2284.02	749.79	7308.25
19	West Bengal	0008.02.106/953/954	19	34,911.62	12,323.53	16,377.48	4528.27	4460.58	5350.60	1509.52	15848.97
20	Jharkhand	0008.02.106/953/954	20	8,609.61	2,818.47	3,302.97	877.98	703.29	1100.40	386.53	3068.20
21	Odisha	0008.02.106/953/954	21	15,148.09	3,548.16	4,755.94	1530.29	1271.01	3828.69	819.48	7449.47
22	Chhattisgarh	0008.02.106/953/954	22	7,415.54	2,113.24	3,498.81	1108.92	1209.09	1772.77	483.41	4574.20
23	Madhya Pradesh	0008.02.106/953/954	23	33,177.73	12,082.67	16,020.67	4776.97	4249.29	5811.27	2074.77	16912.30

(Rs in crores)

Sl. No.	States	Head code	State Code	FY 2017-18 to FY 2020-21	FY 2021-22	FY 2022-23	F.Y.2023-24				
							Qtr.1 (April-June)	Qtr.2 (July-Sept.)	Qtr.3 (Oct.-Dec.)	Jan.2024	Progressive
24	Gujarat	0008.02.106/953/954	24	26,166.80	13,045.23	18,540.77	5790.85	4475.73	5774.93	2208.68	18250.19
25	Daman and Diu	0008.02.107/956/957	25	61.82	26.20	0.94	0.09	0.16	0.59	0.03	0.87
26	Dadra & Nagar Haveli	0008.02.107/956/957	26	371.68	405.60	460.33	133.68	58.65	140.91	44.15	377.38
27	Maharashtra	0008.02.106/953/954	27	71,388.60	29,958.58	40,066.20	11722.09	10956.75	12737.06	4267.82	39683.72
28	Karnataka	0008.02.106/953/954	29	53,802.63	22,434.82	28,059.93	8463.15	7601.66	9544.10	3258.66	28867.56
29	Goa	0008.02.106/953/954	30	2,818.91	1,242.51	1,448.60	468.22	362.30	474.73	183.08	1488.33
30	Lakshadweep	0008.02.107/956/957	31	49.10	23.35	37.14	28.31	16.90	9.69	4.17	59.07
31	Kerala	0008.02.106/953/954	32	36,313.22	12,690.76	15,916.72	4383.03	4457.31	4243.99	1407.28	14491.60
32	Tamil Nadu	0008.02.106/953/954	33	45,334.01	16,887.62	20,110.16	5797.62	5822.36	6470.69	2278.61	20369.28
33	Puducherry	0008.02.106/953/954	34	1,335.22	495.58	633.59	312.91	168.37	200.28	53.35	734.91
34	Andaman & Nicobar	0008.02.107/956/957	35	682.17	231.53	295.43	82.25	78.06	79.01	32.13	271.44
35	Telangana	0008.02.106/953/954	36	37,862.36	14,627.05	20,241.59	5088.56	5144.73	5533.28	1598.11	17364.68
36	Andhra Pradesh	0008.02.106/953/954	37	35,469.08	12,666.26	15,273.66	3972.11	4389.82	5083.84	0.00	13445.78
37	Ladaakh	0008.02.107/956/957	38	126.10	226.81	346.03	69.62	132.66	135.06	38.31	375.65
38	UT (Other Territory)	0008.02.107/956/957	97	841.30	229.28	519.29	213.64	274.05	232.66	49.14	769.49
	Total			6,69,490.82	2,61,497.81	3,37,496.22	97997.00	92174.08	110942.53	35615.12	336728.73

IGST ADVANCE APPORTIONMENT (Month wise)

(Rs in crores)

	CGST			SGST			UTGST			Total		
	Advance Apportionment	Recovery	Outstanding	Advance Apportionment	Recovery	Outstanding	Advance Apportionment	Recovery	Outstanding	Advance Apportionment	Recovery	Outstanding
FY 2017-18	17,500.00	0.00	17,500.00	17,369.00	0.00	17,369.00	131.00	0.00	131.00	35,000.00	0.00	35,000.00
FY 2018-19	65,000.00	3,500.00	61,500.00	64,515.18	3,473.80	61,041.38	484.82	26.20	458.62	1,30,000.00	7,000.00	1,23,000.00
FY 2019-20	16,500.00	14,500.00	2,000.00	16,377.45	14,419.05	1,958.40	122.55	80.95	41.60	33,000.00	29,000.00	4,000.00
FY 2020-21	38,000.00	0.00	38,000.00	37,748.57	0.00	37,748.57	251.43	0.00	251.43	76,000.00	0.00	76,000.00
FY 2021-22	34,000.00	0.00	34,000.00	33,747.08	0.00	33,747.08	252.92	0.00	252.92	68,000.00	0.00	68,000.00
FY 2022-23	24,500.00	1,500.00	23,000.00	24,318.21	1,491.30	22,826.91	181.79	8.70	173.09	49,000.00	3,000.00	46,000.00
FY 2023-24												
April 23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
May 23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
August 23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
September 23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
October 23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
November 23	0.00	9,000.00	-9,000.00	0.00	8,951.40	-8,951.40	0.00	48.60	-48.60	0.00	18,000.00	-18,000.00
December 23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
January 24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Outstanding	1,95,500.00	28,500.00	1,67,000.00	1,94,075.49	28,335.55	1,65,739.94	1,424.51	164.45	1,260.06	3,91,000.00	57,000.00	3,34,000.00

IGST ADVANCE APPORTIONMENT (State/UT wise)

(Rs. in crores)

Sl. No.	States	Head Code	State Code	FY 2017-18 to FY 2021-22	FY 2022-23	FY 2023-24				Progressive FY 2017-18 to Jan. 2024
						Qtr.1 (April-June)	Qtr.2 (July-Sept.)	Qtr.3 (Oct.-Dec.)	Jan.2024	
1	Jammu and Kashmir	0008.02.960	01	1,790.94	270.85	0.00	0.00	-99.90	0.00	1961.89
2	Himachal Pradesh	0008.02.960	02	1,403.89	213.44	0.00	0.00	-61.20	0.00	1556.14
3	Punjab	0008.02.960	03	5,686.56	863.24	0.00	0.00	-260.10	0.00	6289.70
4	Chandigarh	0008.02.961	04	521.68	83.37	0.00	0.00	-32.40	0.00	572.65
5	Uttarakhand	0008.02.960	05	2,058.24	295.89	0.00	0.00	-59.40	0.00	2294.74
6	Haryana	0008.02.960	06	5,904.74	883.60	0.00	0.00	-285.30	0.00	6503.03
7	Delhi	0008.02.960	07	6,479.93	968.45	0.00	0.00	-332.10	0.00	7116.29
8	Rajasthan	0008.02.960	08	6,457.23	963.46	0.00	0.00	-468.00	0.00	6952.69
9	Uttar Pradesh	0008.02.960	09	12,128.10	1879.53	0.00	0.00	-1158.30	0.00	12849.33
10	Bihar	0008.02.960	10	4,528.12	707.07	0.00	0.00	-334.80	0.00	4900.39
11	Sikkim	0008.02.960	11	81.92	12.94	0.00	0.00	-7.20	0.00	87.66
12	Arunachal Pradesh	0008.02.960	12	60.62	10.31	0.00	0.00	-23.40	0.00	47.52
13	Nagaland	0008.02.960	13	61.99	12.71	0.00	0.00	-14.40	0.00	60.30
14	Manipur	0008.02.960	14	89.43	16.25	0.00	0.00	-15.30	0.00	90.39
15	Mizoram	0008.02.960	15	45.57	8.85	0.00	0.00	-13.50	0.00	40.92
16	Tripura	0008.02.960	16	282.00	44.37	0.00	0.00	-21.60	0.00	304.77
17	Meghalaya	0008.02.960	17	221.99	35.16	0.00	0.00	-21.60	0.00	235.55
18	Assam	0008.02.960	18	2,196.93	332.32	0.00	0.00	-178.20	0.00	2351.04
19	West Bengal	0008.02.960	19	7,654.94	1159.86	0.00	0.00	-467.10	0.00	8347.70
20	Jharkhand	0008.02.960	20	2,501.38	373.23	0.00	0.00	-78.30	0.00	2796.32
21	Odisha	0008.02.960	21	4,359.87	646.11	0.00	0.00	-440.10	0.00	4565.87

(Rs in crores)

Sl. No.	States	Head Code	State Code	FY 2017-18 to FY 2021-22	FY 2022-23	FY 2023-24				Progressive FY 2017-18 to Jan. 2024
						Qtr.1 (April-June)	Qtr.2 (July-Sept.)	Qtr.3 (Oct.-Dec.)	Jan.2024	
22	Chhattisgarh	0008.02.960	22	2,929.63	429.84	0.00	0.00	-157.50	0.00	3201.97
23	Madhya Pradesh	0008.02.960	23	5,661.95	867.56	0.00	0.00	-417.60	0.00	6111.91
24	Gujarat	0008.02.960	24	11,555.52	1666.25	0.00	0.00	-445.50	0.00	12776.28
25	Daman and Diu	0008.02.961	25	278.29	39.43	0.00	0.00	0.00	0.00	317.72
26	Dadra and Nagar Haveli	0008.02.961	26	309.55	44.98	0.00	0.00	-10.80	0.00	343.74
27	Maharashtra	0008.02.960	27	23,836.83	3531.47	0.00	0.00	-1117.80	0.00	26250.50
28	Karnataka	0008.02.960	29	13,999.62	2089.65	0.00	0.00	-798.30	0.00	15290.97
29	Goa	0008.02.960	30	869.28	126.13	0.00	0.00	-38.70	0.00	956.72
30	Lakshdeep	0008.02.960	31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Kerala	0008.02.960	32	6,311.00	960.14	0.00	0.00	-332.10	0.00	6939.05
32	Tamil Nadu	0008.02.960	33	11,496.77	1730.71	0.00	0.00	-459.90	0.00	12767.58
33	Puducherry	0008.02.960	34	436.39	63.98	0.00	0.00	-16.20	0.00	484.17
34	Andaman & Nicobar Islands	0008.02.961	35	26.03	5.30	0.00	0.00	-5.40	0.00	25.93
35	Telangana	0008.02.960	36	5,861.51	889.65	0.00	0.00	-456.30	0.00	6294.86
36	Andhra Pradesh	0008.02.960	37	4,911.55	773.87	0.00	0.00	-371.70	0.00	5313.72
	Total			1,53,000.00	23,000.00	0.00	0.00	-9,000.00	0.00	167000.00

Statement No. 1

Accounts Figure during the month of January, 2024 (FY 2023-24)

(Rs. in Crores)

Accounts Figure during the month of January, 2024 (FY 2023-24)							Accounts Figure during the month of January, 2023 (FY 2022-23)							
MAJOR HEADS	B.E.	Gross Collection	Refund	Amt. Apportioned to (+)/from(-)	Net Collection	% of BE Achieved	B.E.	Gross Collection	Refund	Amt. Apportioned to (+)/from(-)	Net Collection	Collection by other min./dept	Total Net Collections	% of BE Achieved
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
0005-CGST	811600	32687.10	2554.03	43552.12	73685.19	9.08	660000	28896.73	2231.76	38507.06	65172.03	0.00	65172.03	9.87
0007-UTGST (OT)	0	17.57	0.00	49.13	66.70	0.00	0	16.81	2.48	41.62	55.95	0.00	55.95	0.00
0008-IGST (IMP)		36418.35	0.00	0.00	36418.35			37859.54	0.00	0.00	37859.54	0.00	37859.54	
0008-IGST (Dom)		48953.26	12734.46	-79167.23	-42948.43			42430.96	10831.21	-71130.71	-39530.96	0.00	-39530.96	
0008-IGST (Total)	0	85371.61	12734.46	-79167.23	-6530.08	0.00	0	80290.50	10831.21	-71130.71	-1671.42	0.00	-1671.42	0.00
0009-Comp. Cess (IMP)		736.04	0.00	0.00	736.04			803.28	0.00	0.00	803.28	0.00	803.28	
0009-Comp. Cess (Dom)		11173.13	326.36	0.00	10846.77			9860.89	237.65	0.00	9623.24	0.00	9623.24	
0009-Comp. Cess (Total)	145000	11909.17	326.36	0.00	11582.81	7.99	120000	10664.17	237.65	0.00	10426.52	0.00	10426.52	8.69
Total (A)	956600	129985.45	15614.85	-35565.98	78804.62	8.24	780000	119868.21	13303.10	-32582.03	73983.08	0.00	73983.08	9.49
0037-Custom (Cash)	192029.69	18318.13	3318.67	0.00	14999.46	7.81	181810	15060.61	2436.98	0.00	12600.39	23.24	12623.63	6.94
0037-Custom (Scrips)	41070.31	1812.58	0.00	0.00	1812.58	4.41	31190	2244.34	0.00	0.00	2244.34	0.00	2244.34	7.20
0037-Custom Cash+Scrips	233100	20130.71	3318.67	0.00	16812.04	7.21	213000	17304.95	2436.98	0.00	14844.73	23.24	14867.97	6.98
0038-U.E.D	339000	26610.45	112.11	0.00	26498.34	7.82	335000	25876.48	92.41	0.00	25784.07	0.00	25784.07	7.70
0044-SERVICE Tax	500	99.81	28.01	0.00	71.80	14.36	2000	75.14	25.50	0.00	49.64	0.00	49.64	2.48
TOTAL (B)	572600	46840.97	3458.79	0.00	43382.18	7.58	550000	43256.57	2554.89	0.00	40678.44	23.24	40701.68	7.40
Total (A+B)	1529200	176826.42	19073.64	-35565.98	122186.80	7.99	1330000	163124.78	15857.99	-32582.03	114661.52	23.24	114684.76	8.62

NOTE:-

- The difference between Net collection reported earlier in Monthly Flash Figure Report (Rs. 124693.83 crores) and Account Figure of January, 2024 is around 2.01 %.
- The Accounts Figures during the month of January, 2023 (FY 2022-23) are inclusive of collection made by other Min./Depts., whereas the figures of January, 2024 (FY 2023-24) are not inclusive of collection made by other Min./Depts. The collections made by other ministries/departments are reported directly to O/o CGA.
- The refunds mentioned in the statement include drawbacks applicable in the case of Customs Duties
- The Revenue collections figures in r/o IGST on Imports and GST Comp. Cess on Imports of goods and services is based on the figures received from O/o DG Systems CBEC and subject to corrections.
- UTGST (OT) comprises the collections made for the supplies of Goods/Services at Territorial waters of India beyond 14 nautical miles of the coast line.
- Scrips head code under customs 0037.00.101.99 -Basic Duty paid through Scrips. Refund in Customs is positive (455.75 Cr) due to a transfer entry passed by a PAO earlier debited to duty drawback.

Accounts Figure up to the month of January, 2024 (FY 2023-24)									Accounts Figure up to the month of January, 2023 (FY 2022-23)							
MAJOR HEADS	B.E.	Gross Collection	Refund	Amt. Apportioned to (+)/ from(-)	Net Collection	Collection by other min./deptt	Total Net Collections	% of BE Achieved	B.E.	Gross Collection	Refund	Amt. Apportioned to (+)/from(-)	Net Collection	Collection by other min./deptt	Total Net Collections	% of BE Achieved
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
0005-CGST	811600	309393.41	25925.80	392918.78	676386.39	0.00	676386.39	83.34	660000	266554.74	25190.93	356001.56	597365.37	0.00	597365.37	90.51
0007-UTGST (OT)	0	200.04	7.44	769.49	962.09	0.00	962.09		0	151.52	8.23	326.84	470.13	0.00	470.13	0.00
0008.01-IGST (IMP)		362144.22	0.00	0.00	362144.22	0.00	362144.22			389555.59	0.00	0.00	389555.59	0.00	389555.59	
0008.02-IGST (Dom)		450566.65	122663.95	-720647.51	-392744.81	0.00	-392744.81			393501.01	125328.59	-659257.12	-391084.70	0.00	-391084.70	
0008-IGST (Total)	0	812710.87	122663.95	-720647.51	-30600.59	0.00	-30600.59	0.00	0	783056.60	125328.59	-659257.12	-1529.11	0.00	-1529.11	0.00
0009.01-Comp.Cess (Imp)		8631.46	0.00	0.00	8631.46	0.00	8631.46			9097.66	0.00	0.00	9097.66	0.00	9097.66	
0009.02-Comp.Cess (Dom)		109521.53	1954.81	0.00	107566.72	0.00	107566.72			96853.42	2116.63	0.00	94736.79	0.00	94736.79	
0009-Comp. Cess (Total)	145000	118152.99	1954.81	0.00	116198.18	0.00	116198.18	80.14	120000	105951.08	2116.63	0.00	103834.45	0.00	103834.45	86.53
Total (A)	956600	1240457.31	150552.00	-326959.24	762946.07	0.00	762946.07	79.76	780000	1155713.94	152644.38	-302928.72	700140.84	0.00	700140.84	89.76
0037-Customs (Cash)	192029.69	180594.17	23073.72	0.00	157451.79	68.66	157520.45	82.03	181810	166465.15	27374.45	0.00	138915.55	175.15	139090.70	76.50
0037- Scrips	41070.31	17484.15	0.00	0.00	17484.15	0.00	17484.15	42.57	31190	34284.34	0.00	0.00	34284.34	0.00	34284.34	109.92
Total - Customs (Cash+Scrips)	233100	198078.32	23073.72	0.00	174935.94	68.66	175004.60	75.08	213000	200749.49	27374.45	0.00	173199.89	175.15	173375.04	81.40
0038-U.E.D	339000	229931.76	964.30	0.00	228967.46	0.00	228967.46	67.54	335000	244573.03	964.63	0.00	243608.40	0.00	243608.40	72.72
0044-SERVICE Tax	500	896.82	428.26	0.00	468.31	0.25	468.56	93.71	2000	1133.64	944.63	0.00	188.84	0.17	189.01	9.45
TOTAL (B)	572600	428906.90	24466.28	0.00	404371.71	68.91	404440.62	70.63	550000	446456.16	29283.71	0.00	416997.13	175.32	417172.45	75.85
Total (A+B)	1529200	1669364.21	175018.28	-326959.24	1167317.78	68.91	1167386.69	76.34	1330000	1602170.10	181928.09	-302928.72	1117137.97	175.32	1117313.29	84.01

NOTE:-

1 The collections made by other Ministries/Departments (Post,Railway,Coal,Commerce etc.) are directly reported to Controller General of Accounts and have also been shown separately in Col.(g) & (o) added in the total collections. The collection figures of other Ministries/Deptt. reported up to the month of December, 2023 (FY 2023-24). (Col. g)

2. UTGST (OT) comprises the collections made for the supplies of Goods/Services at Territorial waters of India beyond 14 nautical miles of the coast line.

3. Scrips Head Code under Customs 0037.00.101.99 - Basic Duty Paid Through Scrips

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