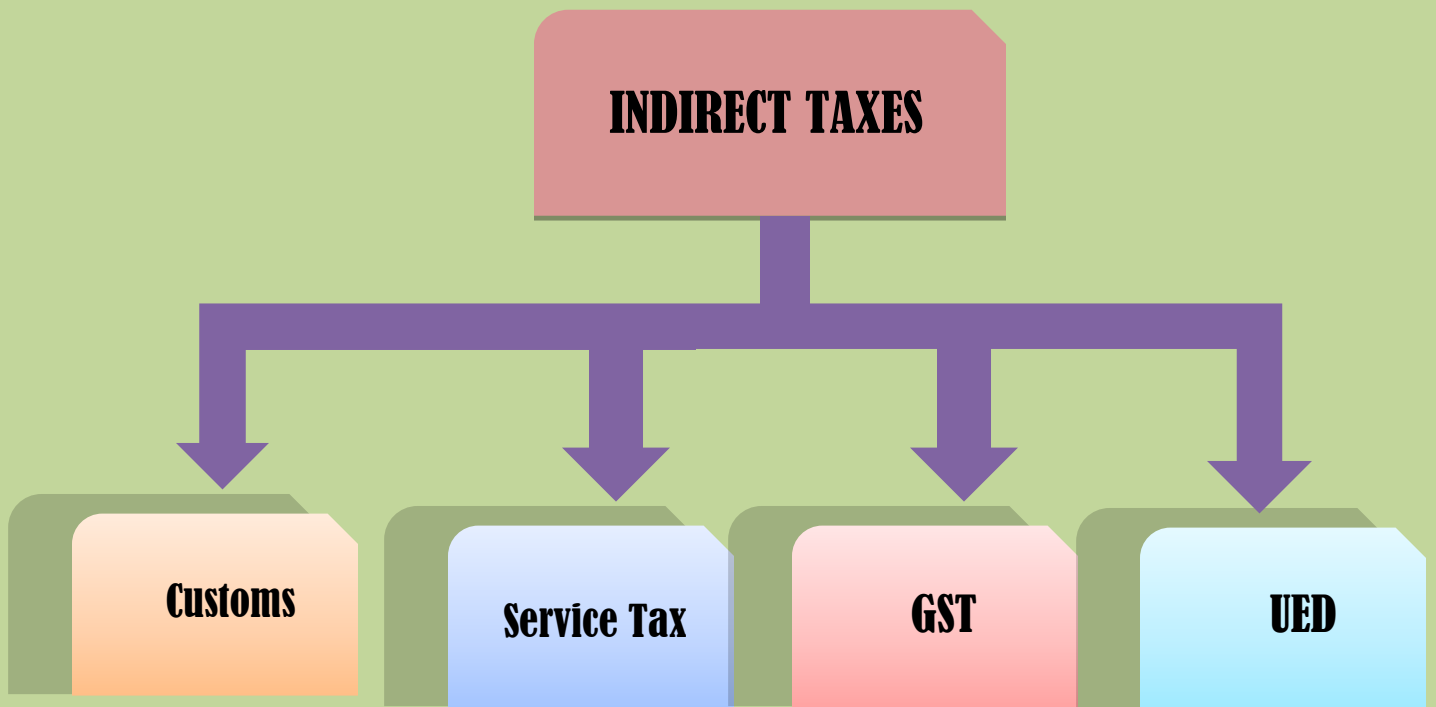




# **AN OVERVIEW OF INDIRECT TAXES**

## **May, 2023**



**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

May, 2023

## Executive Summary

### *Gross Collections*

- Gross collection of Indirect Taxes (including GST) upto **May, 2023** is **Rs. 3,18,386.80 crore** in comparisons to **Rs. 2,94,450.74 crore** during May in previous year, showing a growth of **8.13%**. Out of the Total Gross collection, the share of **CGST** is **Rs. 66,668.26 crore**, **UTGST (OT)** is **Rs. 37.58 crore**, **IGST** is **Rs. 1,69,833.44 crore**, **Compensation Cess** is **Rs. 23,509.11 crore**, **Custom Duty** is **Rs 32,078.86 crore**, **UED** is **Rs. 25,982.79 crore** and **Service Tax** is **Rs. 276.76 crore**.

### *Net Collections (Total)*

- Net collection upto **May, 2023** is **Rs. 2,09,576.51 crore** as compared to **Rs. 2,06,259.57 crore** upto May in previous year showing a growth of **1.61%**. The net collection is **13.70%** of the B.E. of **Rs. 15,29,200 crore**.

### *Custom Duty (Net)*

- Net collection upto **May, 2023** is **Rs. 27,043.04 crore** which is **11.60%** of B.E.

### *Customs Duty drawback and Refund*

- The Custom duty drawback & Refund payments upto **May, 2023** are **Rs. 5,035.82 crore**. (15.70% of Gross Collections)

### *Union Excise Duty (Net)*

- Net collection of Excise Duty upto **May, 2023** is **Rs. 25,804.23 crore** which is **7.61%** of B.E.

### *Union Excise Duty Refund*

- The UED Refund payments upto **May, 2023** are **Rs. 178.56 crore**. (0.69 % of Gross Collections)

### ***Service-Tax (Net)***

- Net collection of Service Tax **upto May, 2023** is **Rs. 243.75 crore** which is **48.75% of B.E.**

### ***Service Tax Refund***

- The Service Tax Refund payments **upto May, 2023** are **Rs. 33.01 crore**.  
(11.93% of Gross Collections)

### ***CGST (Net)***

- Net Collection of CGST **upto May, 2023** is **Rs. 1,41,569.04 crore**. 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 May, 2023** is **Rs. 167.75 crore**.

### ***IGST (Net)***

- Net collection of IGST **upto May, 2023** is **Rs. -8,353.32 crore**. This is after Refunds and monthly regular settlements as well as Advance Apportionments.

### ***Compensation Cess (Net)***

- Net (after Refund) collection of Compensation Cess **upto May, 2023** is **Rs. 23,102.02 crore**.

### ***Refund of GST***

- An amount of **Rs. 35,965.10 crore** has been paid as GST Refund upto May, 2023 with following details:

|               |                     |
|---------------|---------------------|
| ○ CGST:       | Rs. 6,332.55 crore  |
| ○ UTGST (OT)  | Rs. 0.50 crore      |
| ○ IGST:       | Rs. 29,224.96 crore |
| ○ Comp. Cess: | Rs. 407.09 crore    |

# Executive Summary

## Budget Estimate F.Y. 2023-24

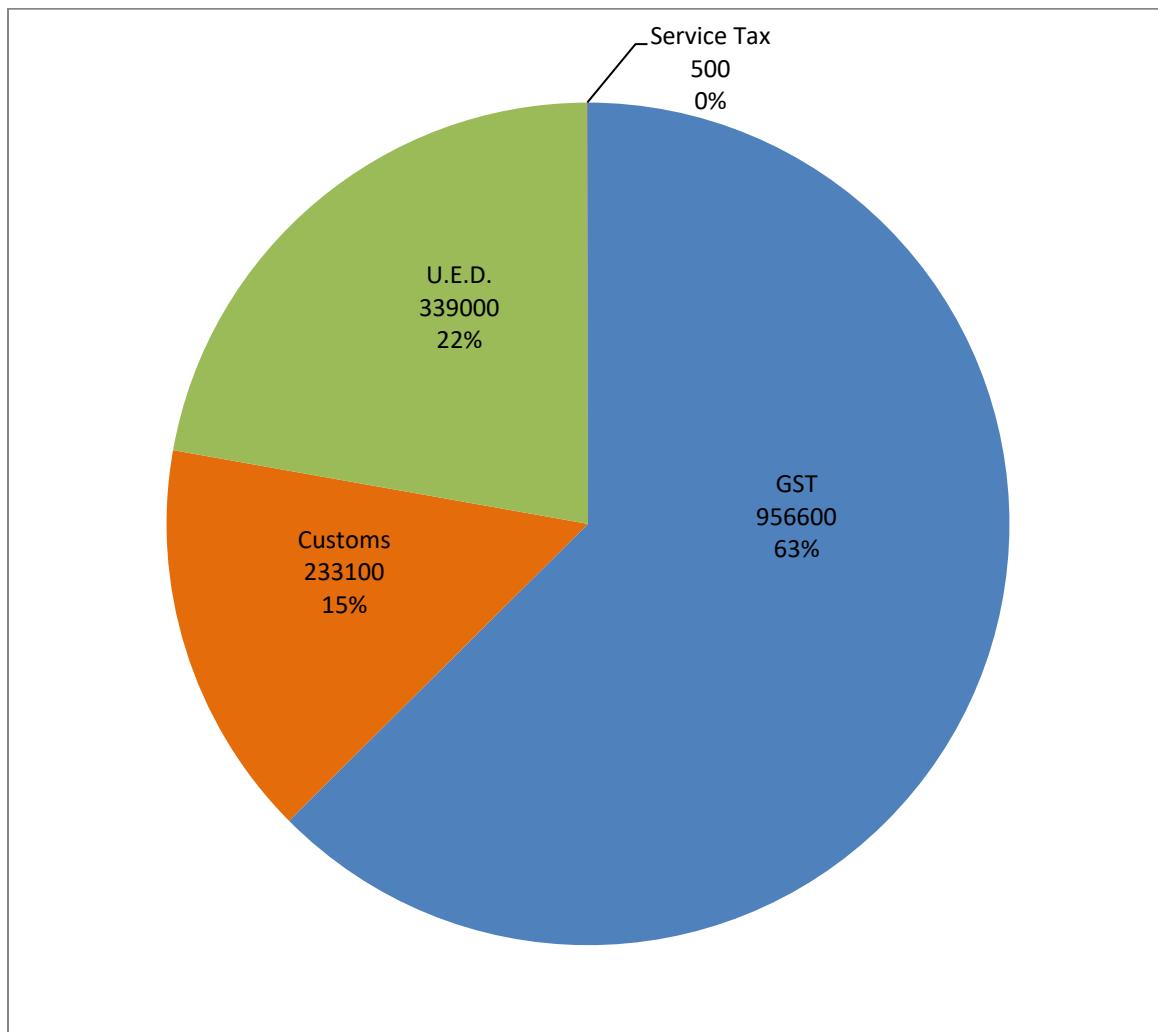
### Micro Perspective:-

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

## Budget Estimate F.Y. 2023-24

(Rs. In Crores)

Total Budget Estimate Rs. 15,29,200 Crores





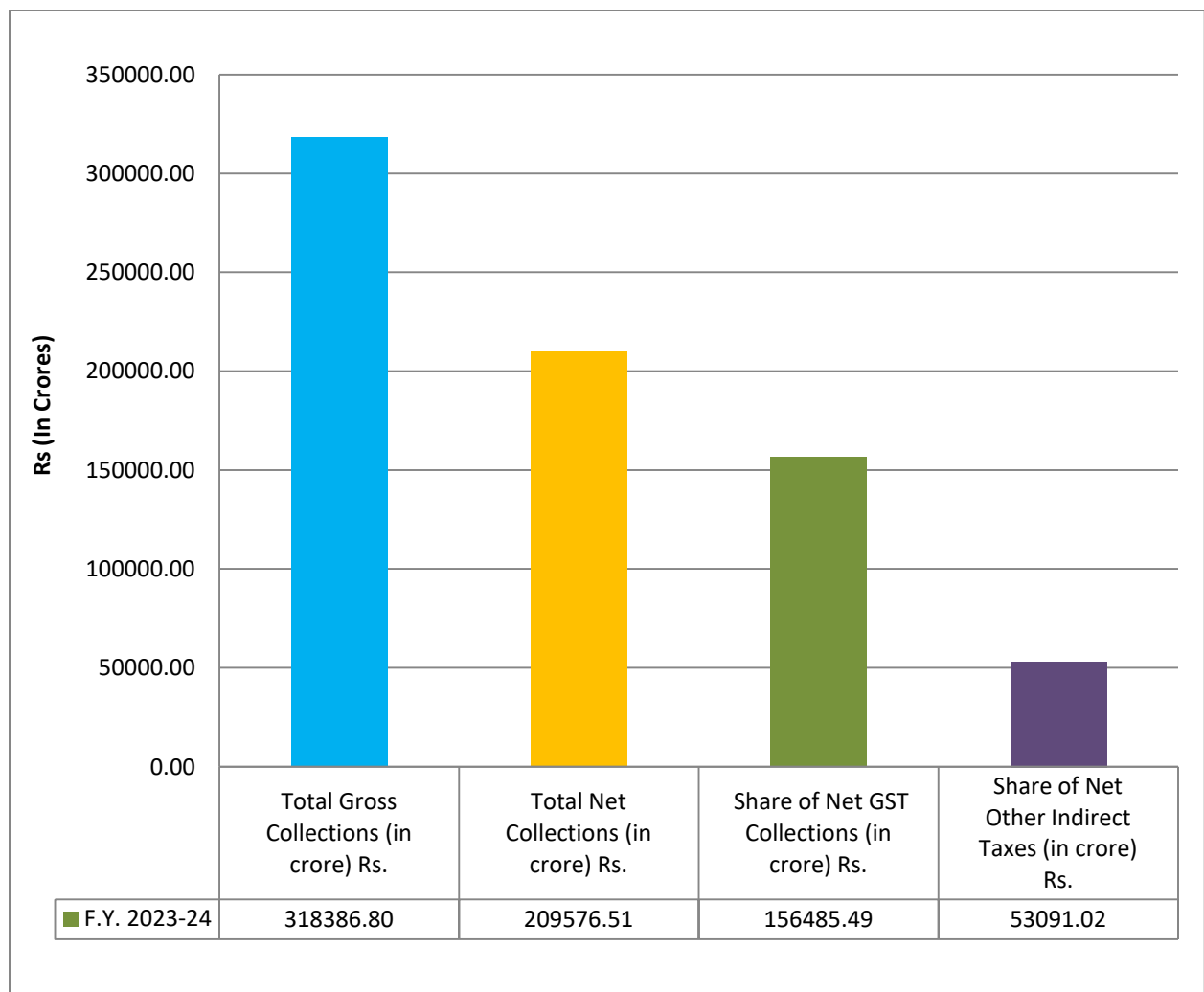
## **Cumulative Collections Upto May,2023**

### **Indirect Taxes**

|                                                                   |                                  |
|-------------------------------------------------------------------|----------------------------------|
| 1. Total Gross Collections<br>(% of Total B.E.)                   | Rs. 3,18,386.80 Crores<br>20.82% |
| 2. Total Net Collections<br>(% of Total B.E.)                     | Rs. 2,09,576.51 Crores<br>13.70% |
| 2(a) Share of Net GST Collections<br>(% of Total GST B.E.)        | Rs.1,56,485.49 Crores<br>16.36 % |
| 2(b) Share of Net Other Indirect Tax<br>(% of Total Non-GST B.E.) | Rs. 53,091.02 Crores<br>9.27 %   |

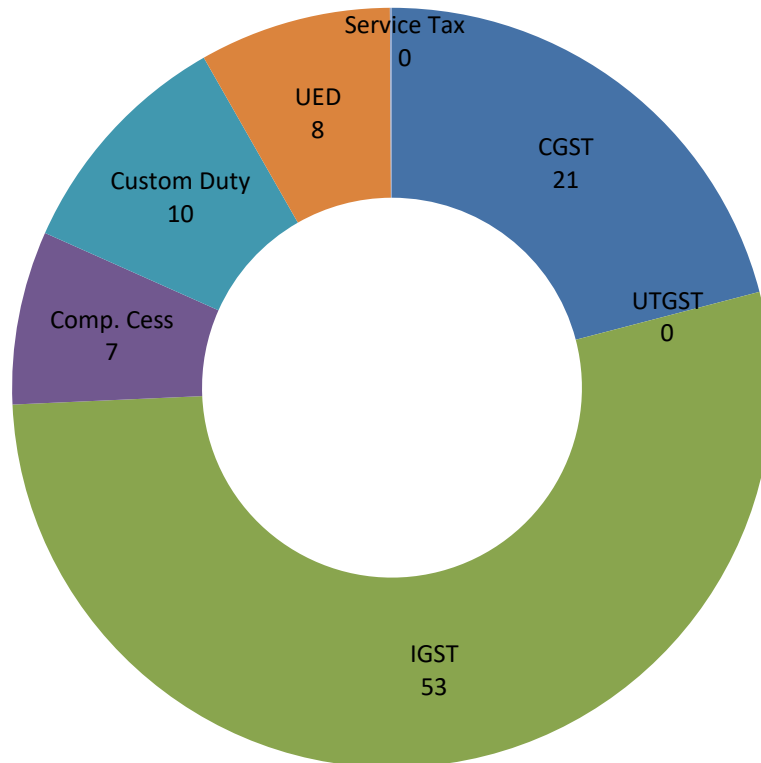
## Cumulative Collections Upto May, 2023

### Indirect Taxes (Rs. In Crores)



Indirect Taxes  
Gross Collection at a glance  
(Upto May, 2023)

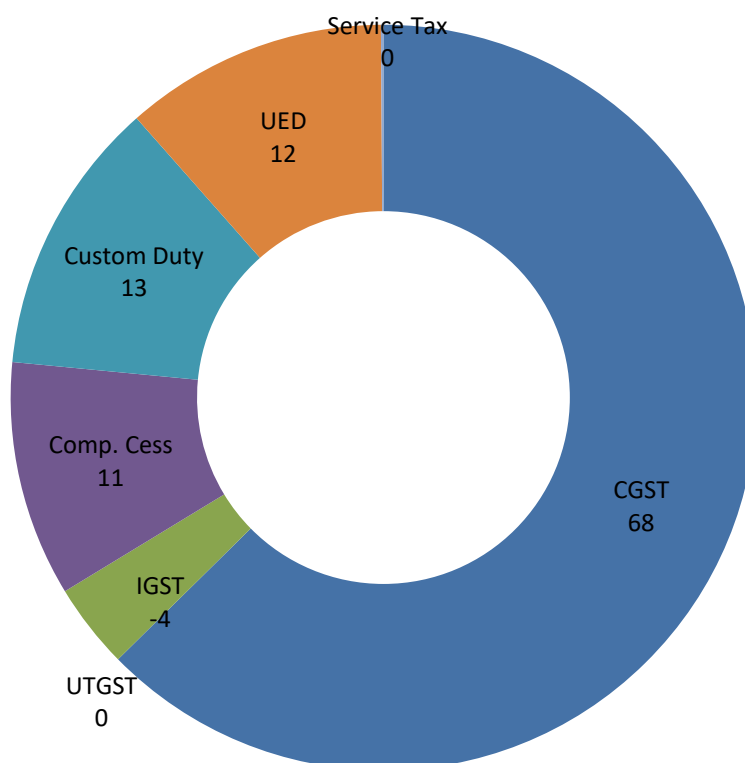
**Gross Collection (in Percentage)**



| S. No. | Tax Head          | Gross Collection (In Crore) |
|--------|-------------------|-----------------------------|
| 1      | CGST              | 66668.26                    |
| 2      | UTGST             | 37.58                       |
| 3      | IGST              | 169833.44                   |
| 4      | Comp. Cess        | 23509.11                    |
| 5      | Custom Duty       | 32078.86                    |
| 6      | Union Excise Duty | 25982.79                    |
| 7      | Service Tax       | 276.76                      |

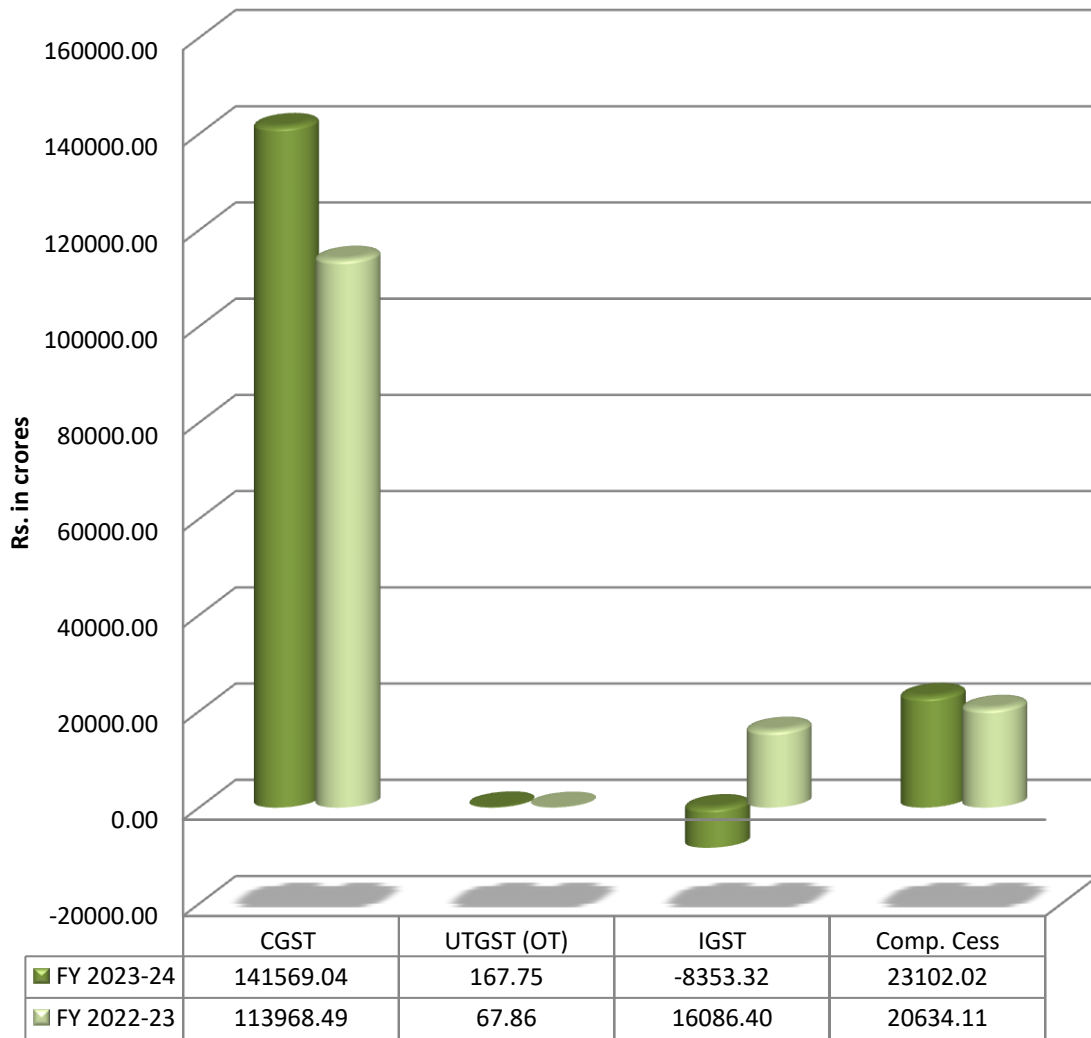
Indirect Taxes  
Net Collection at a glance  
(Upto May, 2023)

**Net Collection (in Percentage)**

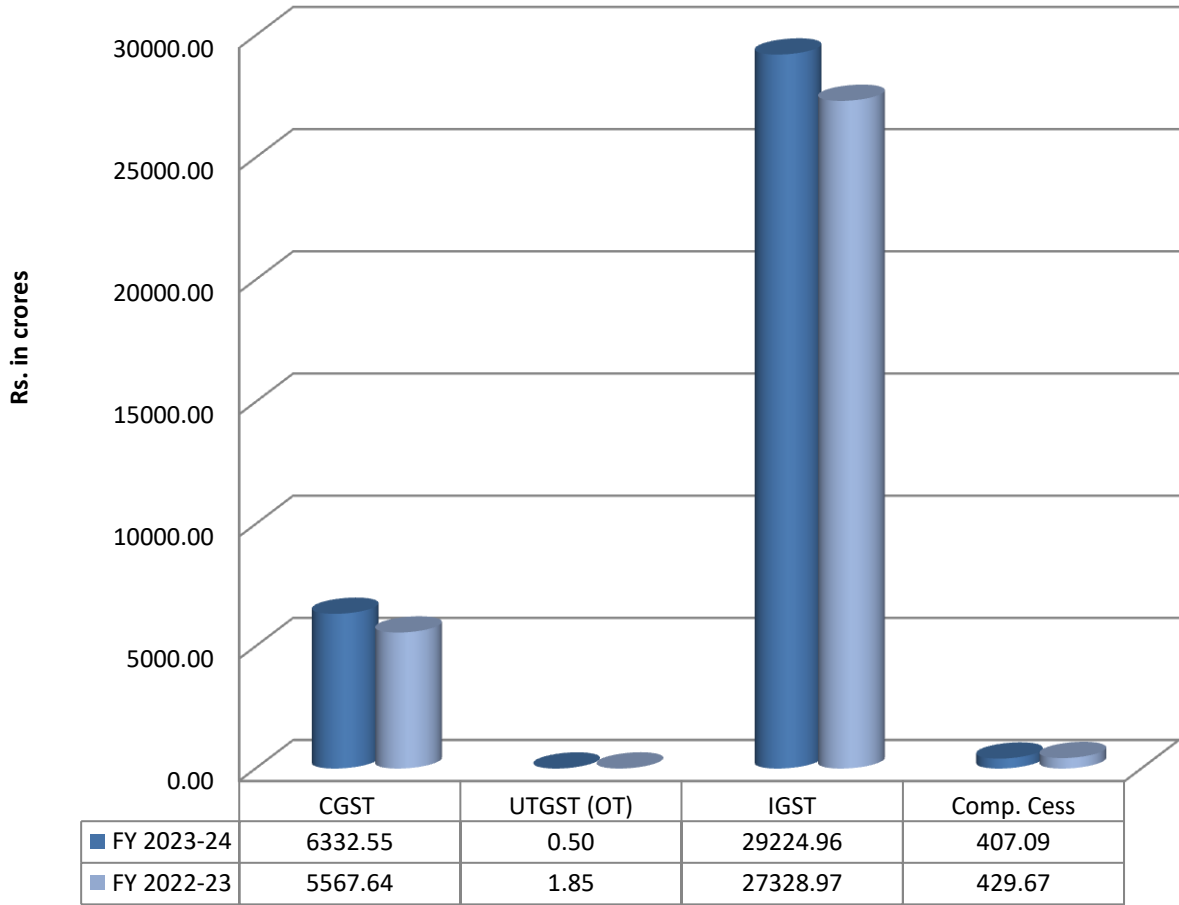


| S. No. | Tax Head          | Net Collection (In Crore) |
|--------|-------------------|---------------------------|
| 1      | CGST              | 141569.04                 |
| 2      | UTGST             | 167.75                    |
| 3      | IGST              | -8353.32                  |
| 4      | Comp. Cess        | 23102.02                  |
| 5      | Custom Duty       | 27043.04                  |
| 6      | Union Excise Duty | 25804.23                  |
| 7      | Service Tax       | 243.75                    |

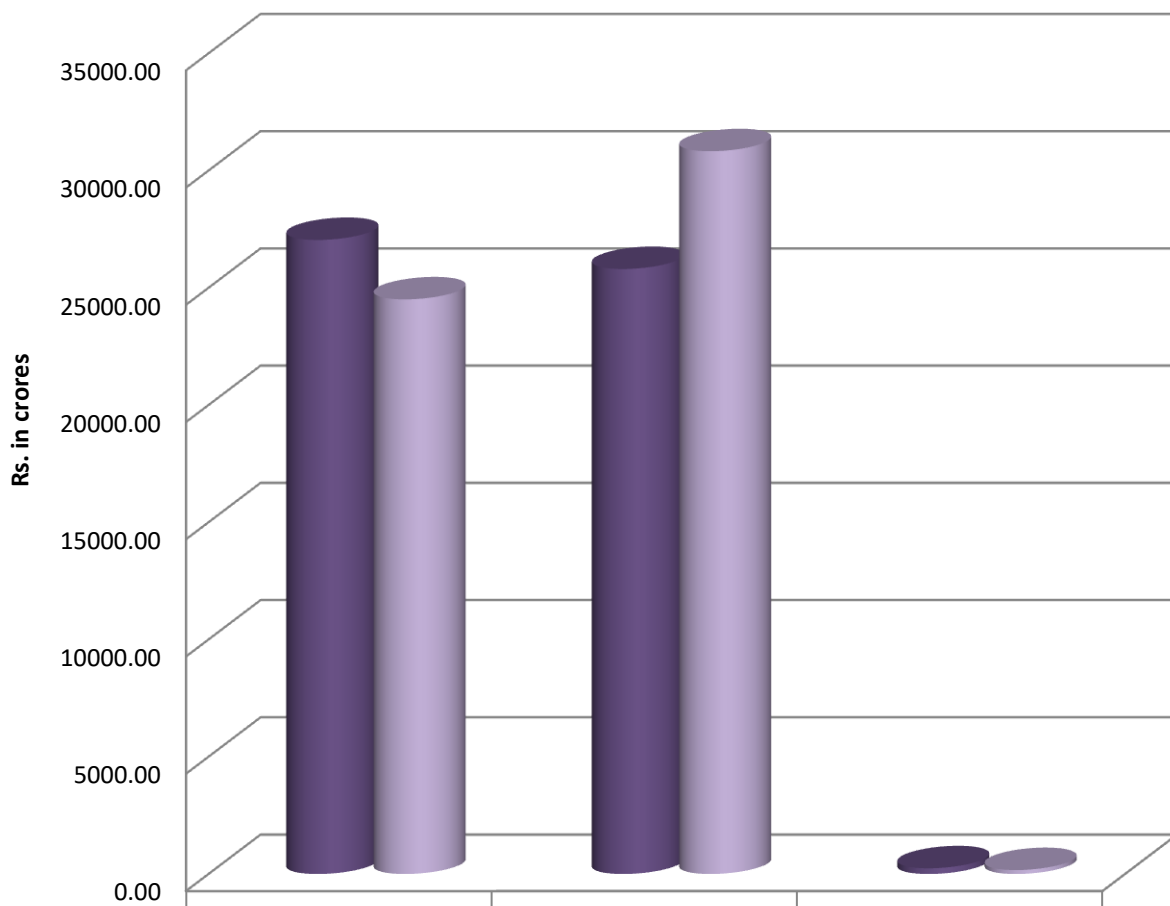
## GST Net Collections upto May, 2023



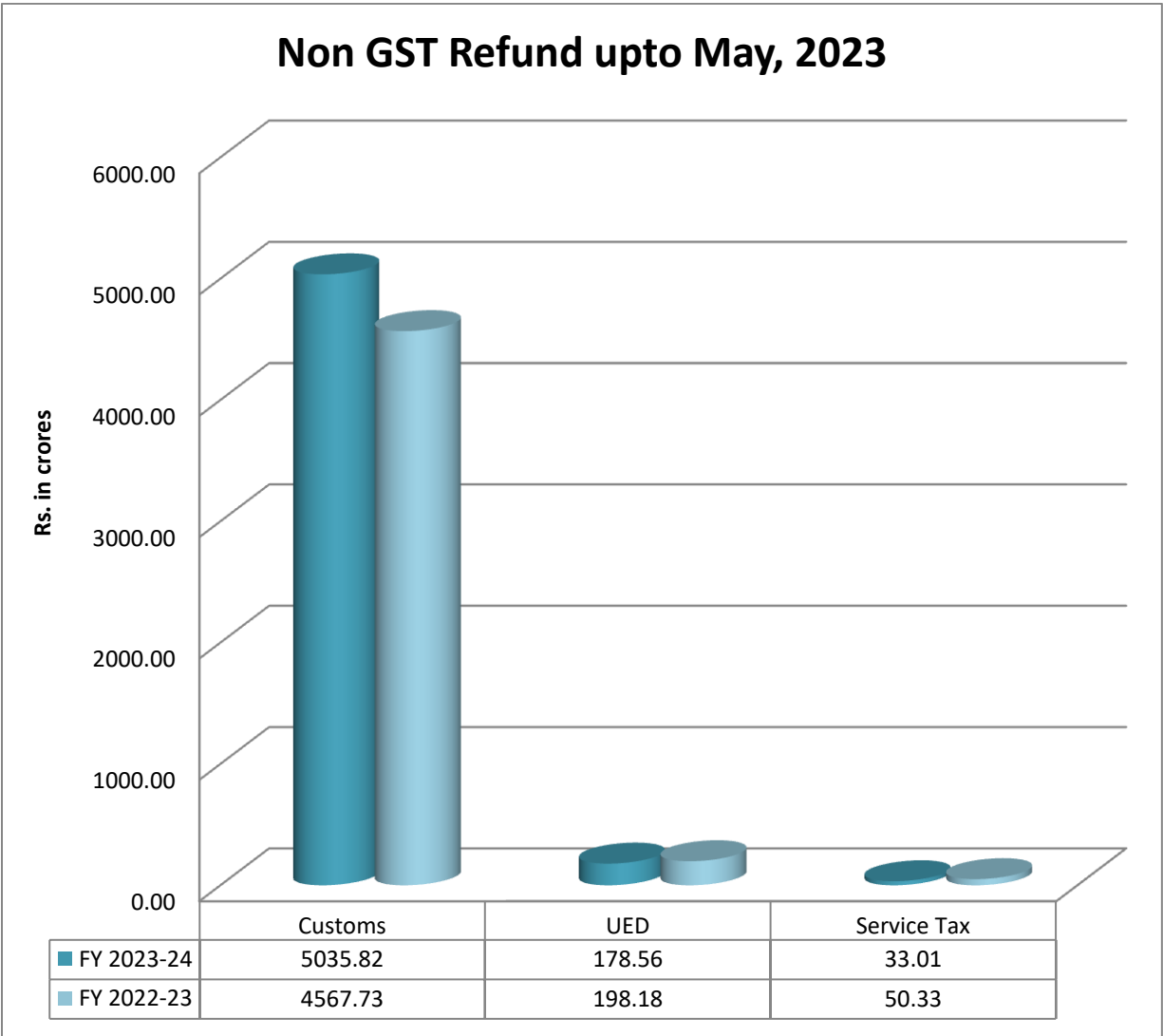
## GST Refund upto May, 2023



## Non GST Net Collection upto May, 2023

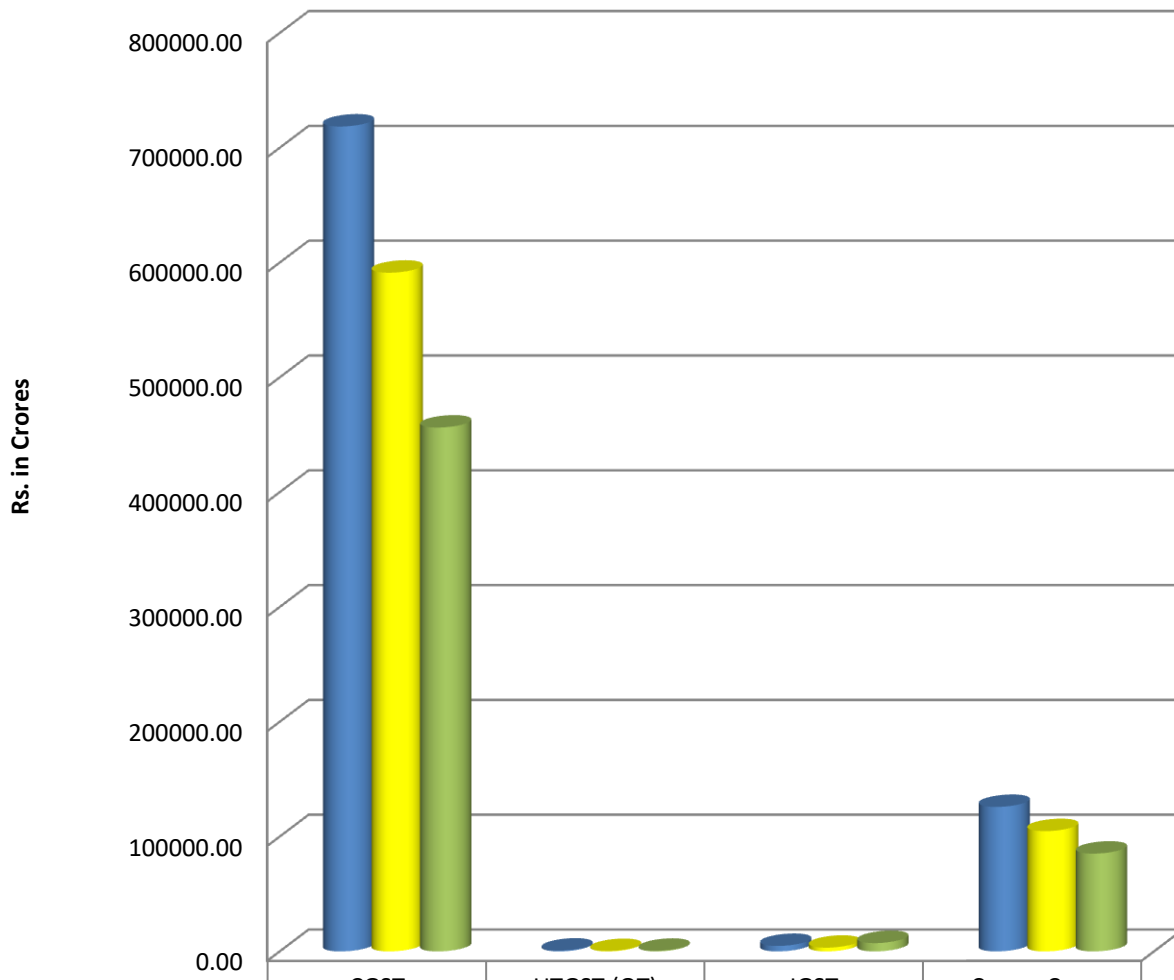


|              | Customs  | UED      | Service Tax |
|--------------|----------|----------|-------------|
| ■ FY 2023-24 | 27043.04 | 25804.23 | 243.75      |
| ■ FY 2022-23 | 24508.43 | 30826.39 | 167.89      |



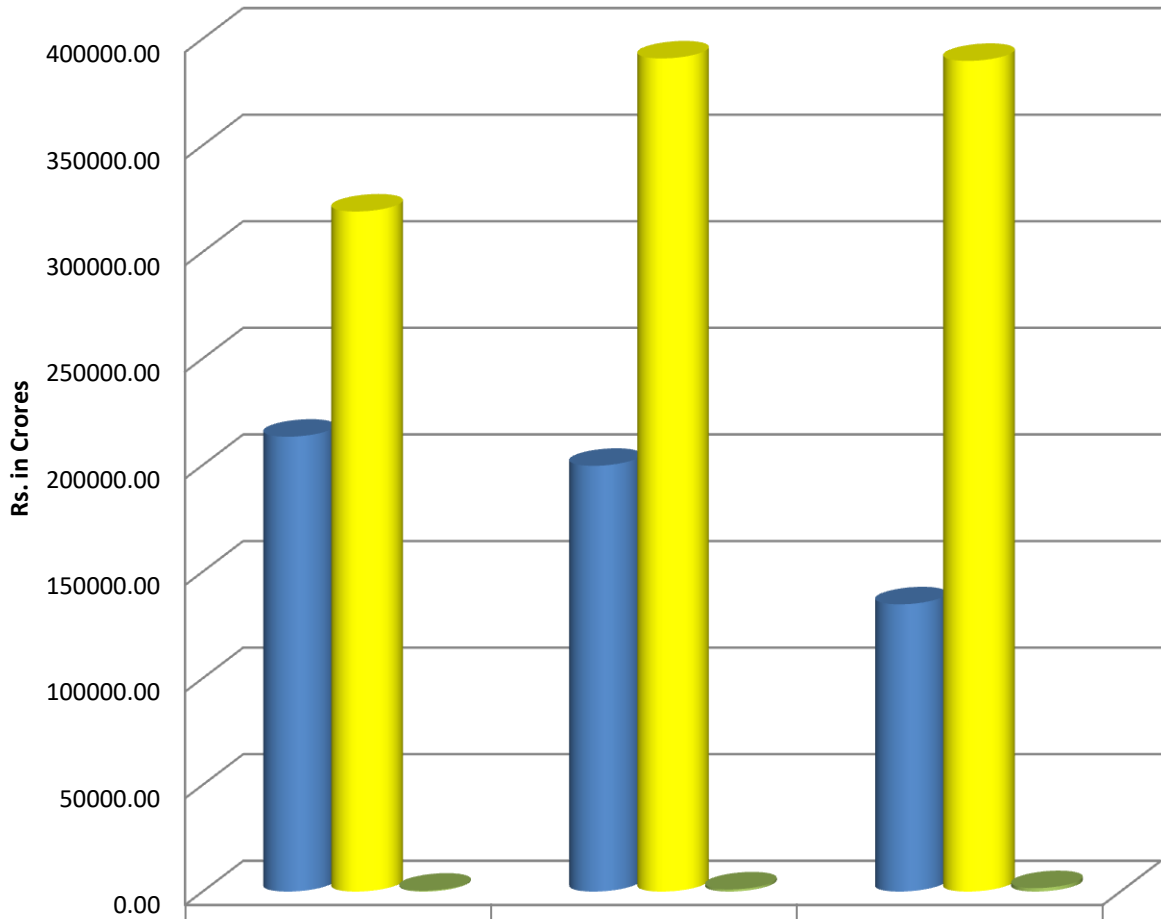


### GST Net Collection Comparison of Last Three Years



|                     | CGST      | UTGST (OT) | IGST    | Comp. Cess |
|---------------------|-----------|------------|---------|------------|
| F.Y.2022-23 (Syp.I) | 718571.41 | 710.29     | 4772.64 | 125862.63  |
| 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



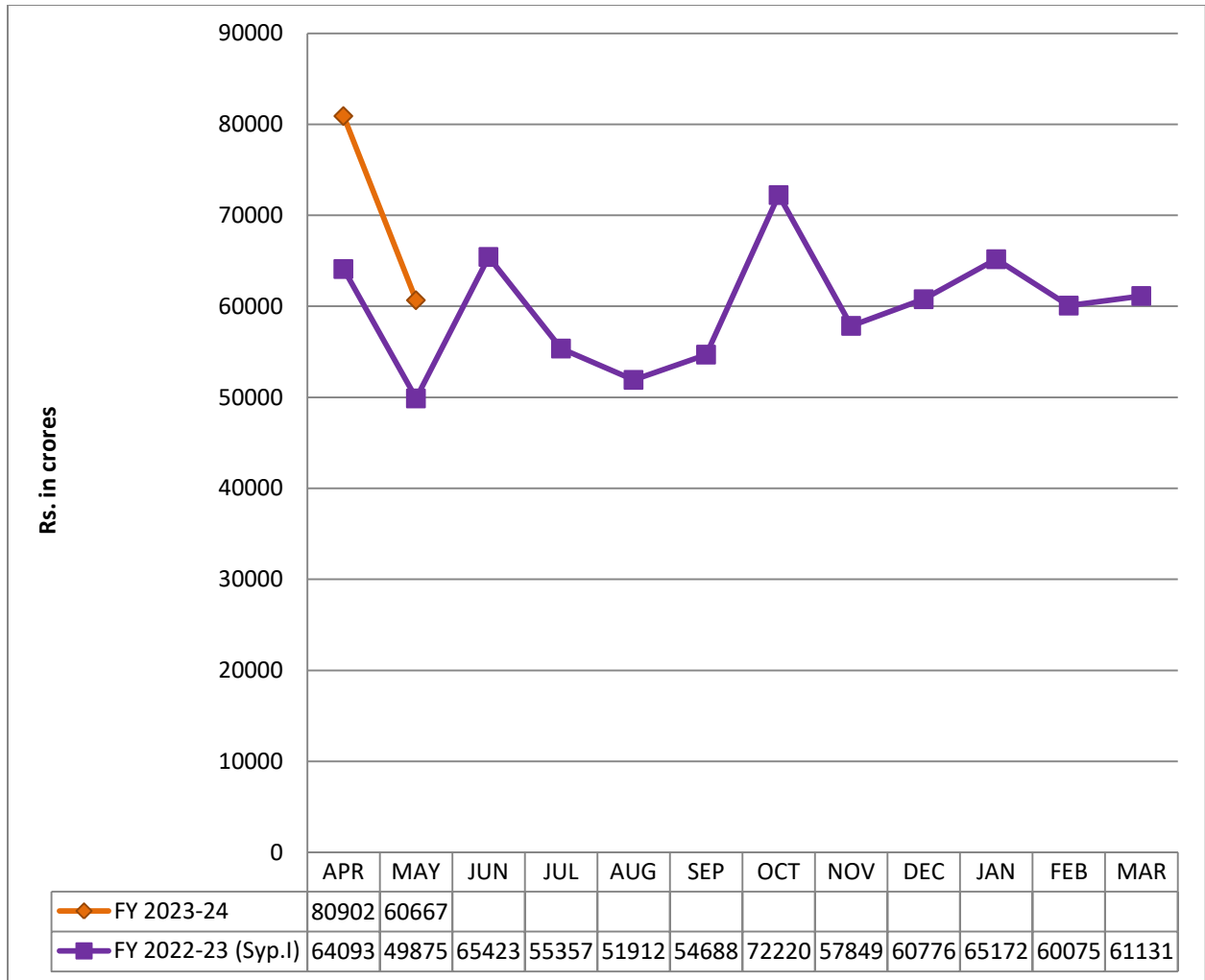
|               | F.Y.2022-23 (Syp.I) | F.Y.2021-22 | F.Y. 2020-21 |
|---------------|---------------------|-------------|--------------|
| ■ Customs     | 213370.89           | 199728.30   | 134750.42    |
| ■ U.E.D.      | 319004.38           | 390808.07   | 389667.08    |
| ■ Service Tax | 430.84              | 1011.82     | 1615.28      |

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

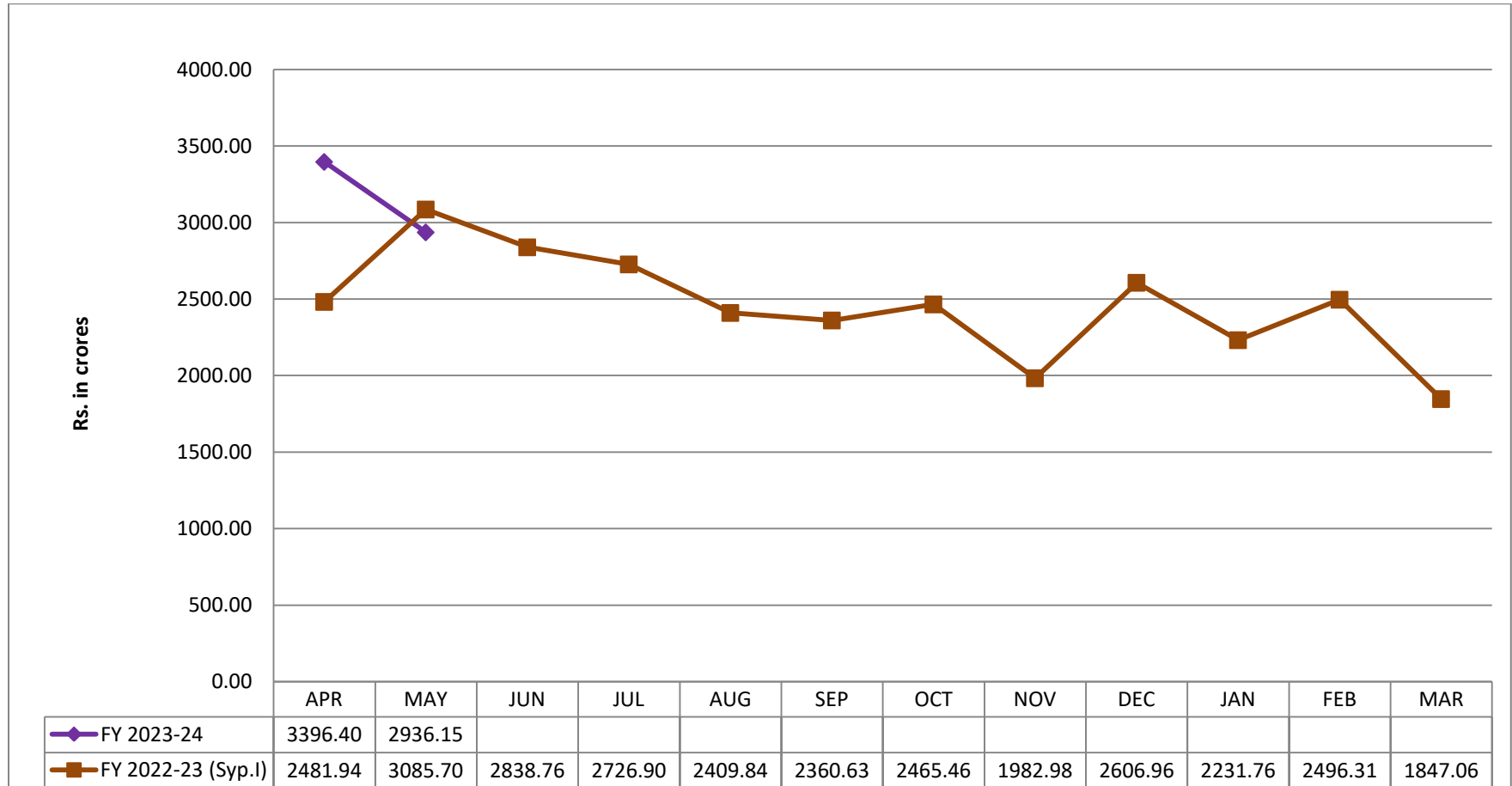
(Rs. In crore)

| Budget Estimate |           | 2023-24  |              |         |             | 2022-23  |                              |         |             |
|-----------------|-----------|----------|--------------|---------|-------------|----------|------------------------------|---------|-------------|
|                 |           | BE<br>RE | Rs. 8,11,600 |         |             | BE<br>RE | Rs. 6,60,000<br>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      |          |              |         |             | 25,174   | 83,364                       | 65,423  | 1,79,391    |
| 4               | July      |          |              |         |             | 25,719   | 1,09,083                     | 55,357  | 2,34,748    |
| 5               | August    |          |              |         |             | 24,797   | 1,33,880                     | 51,912  | 2,86,660    |
| 6               | September |          |              |         |             | 25,169   | 1,59,049                     | 54,688  | 3,41,348    |
| 7               | October   |          |              |         |             | 26,059   | 1,85,108                     | 72,220  | 4,13,568    |
| 8               | November  |          |              |         |             | 25,835   | 2,10,943                     | 57,849  | 4,71,417    |
| 9               | December  |          |              |         |             | 26,715   | 2,37,658                     | 60,776  | 5,32,193    |
| 10              | January   |          |              |         |             | 28,897   | 2,66,555                     | 65,172  | 5,97,365    |
| 11              | February  |          |              |         |             | 27,800   | 2,94,355                     | 60,075  | 6,57,440    |
| 12              | Mar(Sy.I) |          |              |         |             | 29,571   | 3,23,926                     | 61,131  | 7,18,571    |

## CGST (Net) Monthly Trends of Collections



## CGST (Refund) Monthly Trends



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

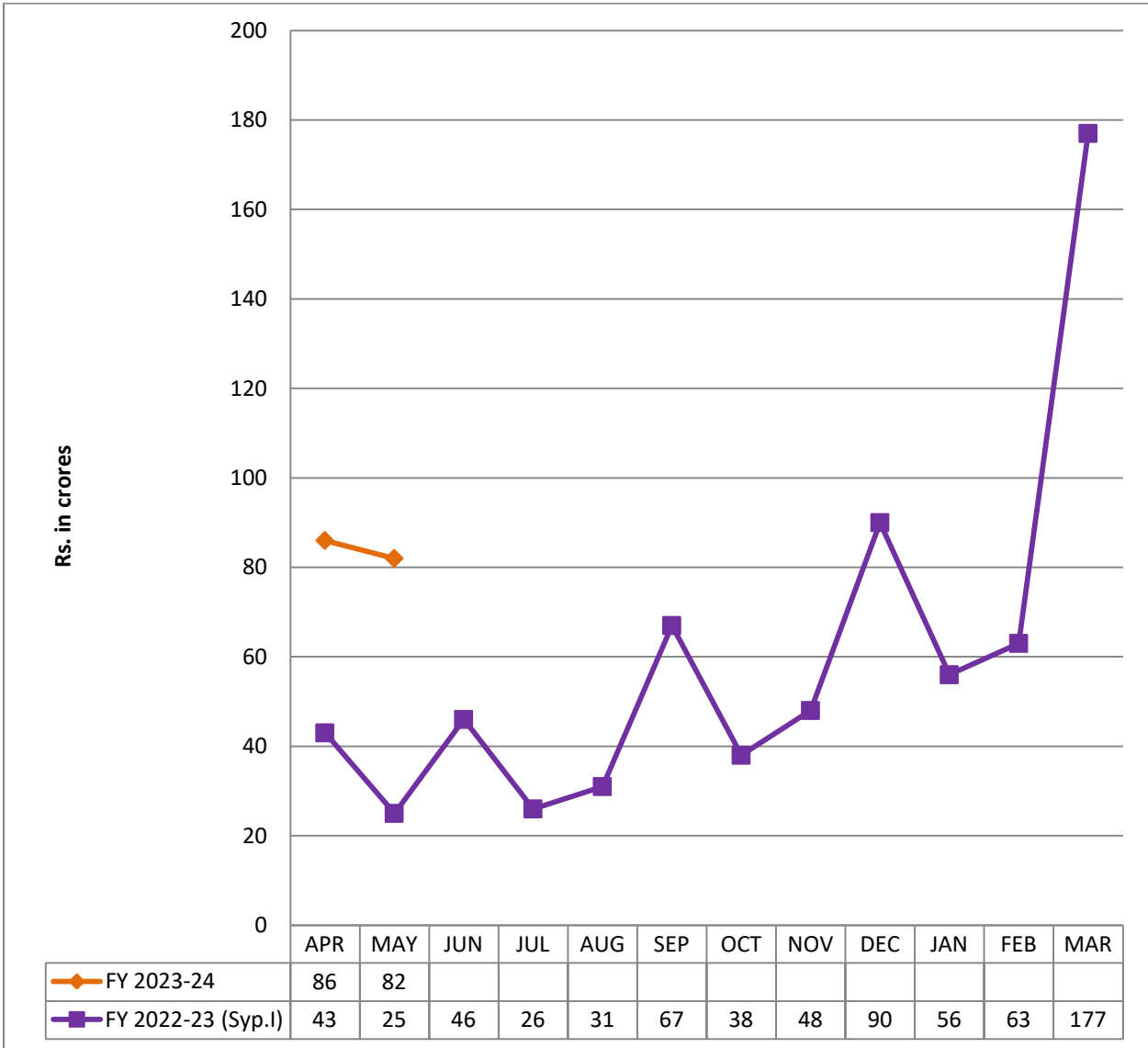
(Rs. in crore)

| Budget<br>Estimate | 2023-24 |          | 2022-23 |          |
|--------------------|---------|----------|---------|----------|
|                    | BE      | Rs. 0.00 | BE      | Rs. 0.00 |
|                    | RE      | Rs. 0.00 | RE      | Rs. 0.00 |

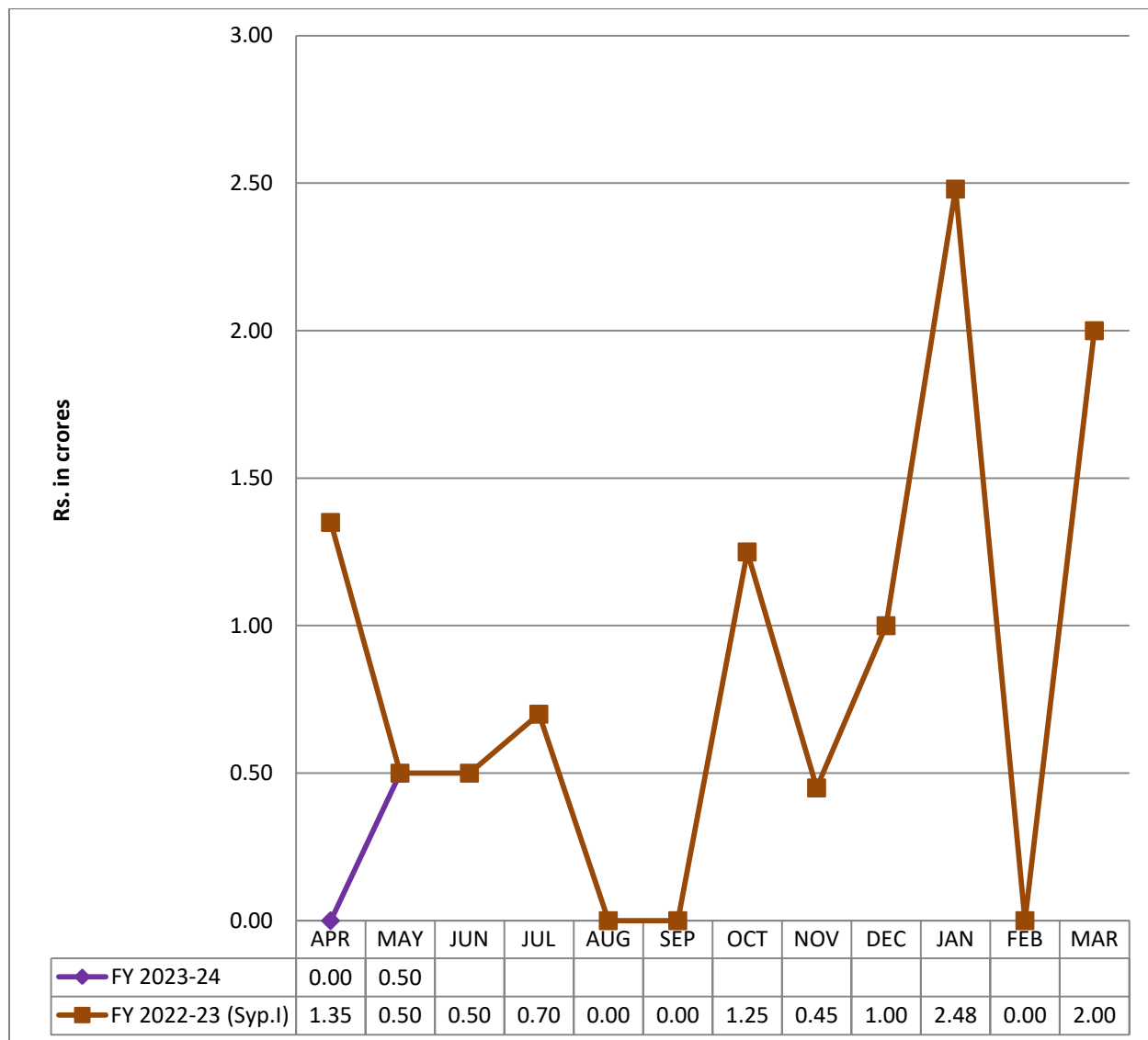
| Sl. No | MONTH      | Gross   |             | Net     |             | Gross   |             | Net     |             |
|--------|------------|---------|-------------|---------|-------------|---------|-------------|---------|-------------|
|        |            | Monthly | Progressive | Monthly | Progressive | 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       |         |             |         |             | 10      | 41          | 46      | 114         |
| 4      | July       |         |             |         |             | 10      | 51          | 26      | 140         |
| 5      | August     |         |             |         |             | 14      | 65          | 31      | 171         |
| 6      | September  |         |             |         |             | 13      | 78          | 67      | 238         |
| 7      | October    |         |             |         |             | 19      | 97          | 38      | 276         |
| 8      | November   |         |             |         |             | 17      | 114         | 48      | 324         |
| 9      | December   |         |             |         |             | 21      | 135         | 90      | 414         |
| 10     | January    |         |             |         |             | 17      | 152         | 56      | 470         |
| 11     | February   |         |             |         |             | 13      | 165         | 63      | 533         |
| 12     | Mar(Syp.I) |         |             |         |             | 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



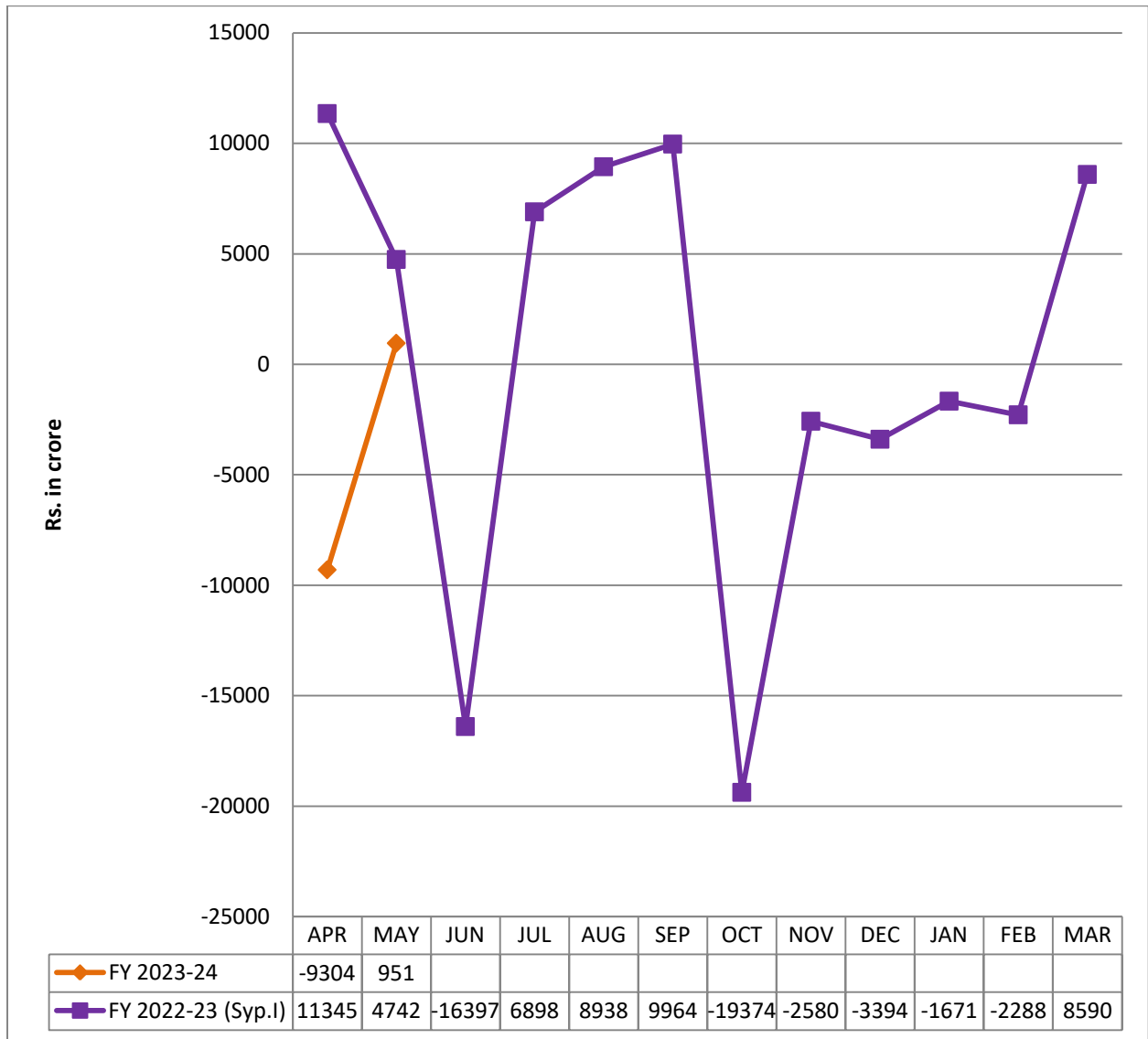


**Monthly Collection**  
**Integrated Goods & Service Tax (Gross &Net)**

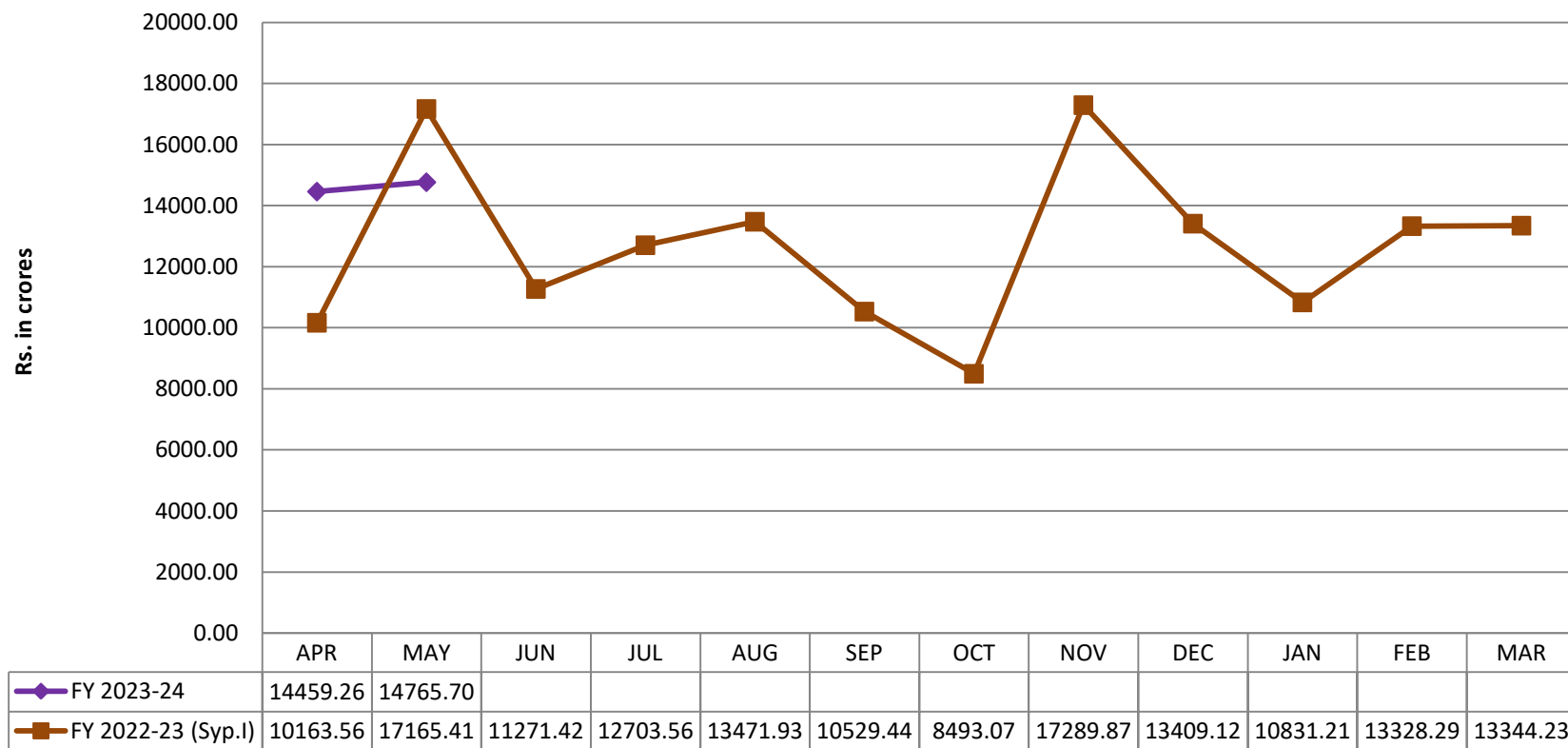
(Rs. in crore)

| Budget Estimate |            | 2023-24  |             |                      |             | 2022-23  |             |                      |             |
|-----------------|------------|----------|-------------|----------------------|-------------|----------|-------------|----------------------|-------------|
|                 |            | BE<br>RE |             | Rs. 0.00<br>Rs. 0.00 |             | BE<br>RE |             | Rs. 0.00<br>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       |          |             |                      |             | 75,698   | 2,30,544    | -16,397              | -310        |
| 4               | July       |          |             |                      |             | 78,741   | 3,09,285    | 6,898                | 6,588       |
| 5               | August     |          |             |                      |             | 77,054   | 3,86,339    | 8,938                | 15,526      |
| 6               | September  |          |             |                      |             | 79,776   | 4,66,115    | 9,964                | 25,490      |
| 7               | October    |          |             |                      |             | 81,627   | 5,47,742    | -19,374              | 6,116       |
| 8               | November   |          |             |                      |             | 77,244   | 6,24,986    | -2,580               | 3,536       |
| 9               | December   |          |             |                      |             | 77,780   | 7,02,766    | -3,394               | 142         |
| 10              | January    |          |             |                      |             | 80,291   | 7,83,057    | -1,671               | -1,529      |
| 11              | February   |          |             |                      |             | 74,864   | 8,57,921    | -2,288               | -3,817      |
| 12              | Mar(Syp.I) |          |             |                      |             | 83,529   | 9,41,450    | 8,590                | 4,773       |

## IGST (Net) Monthly Trends of Collection



## IGST (Refund) Monthly Trends

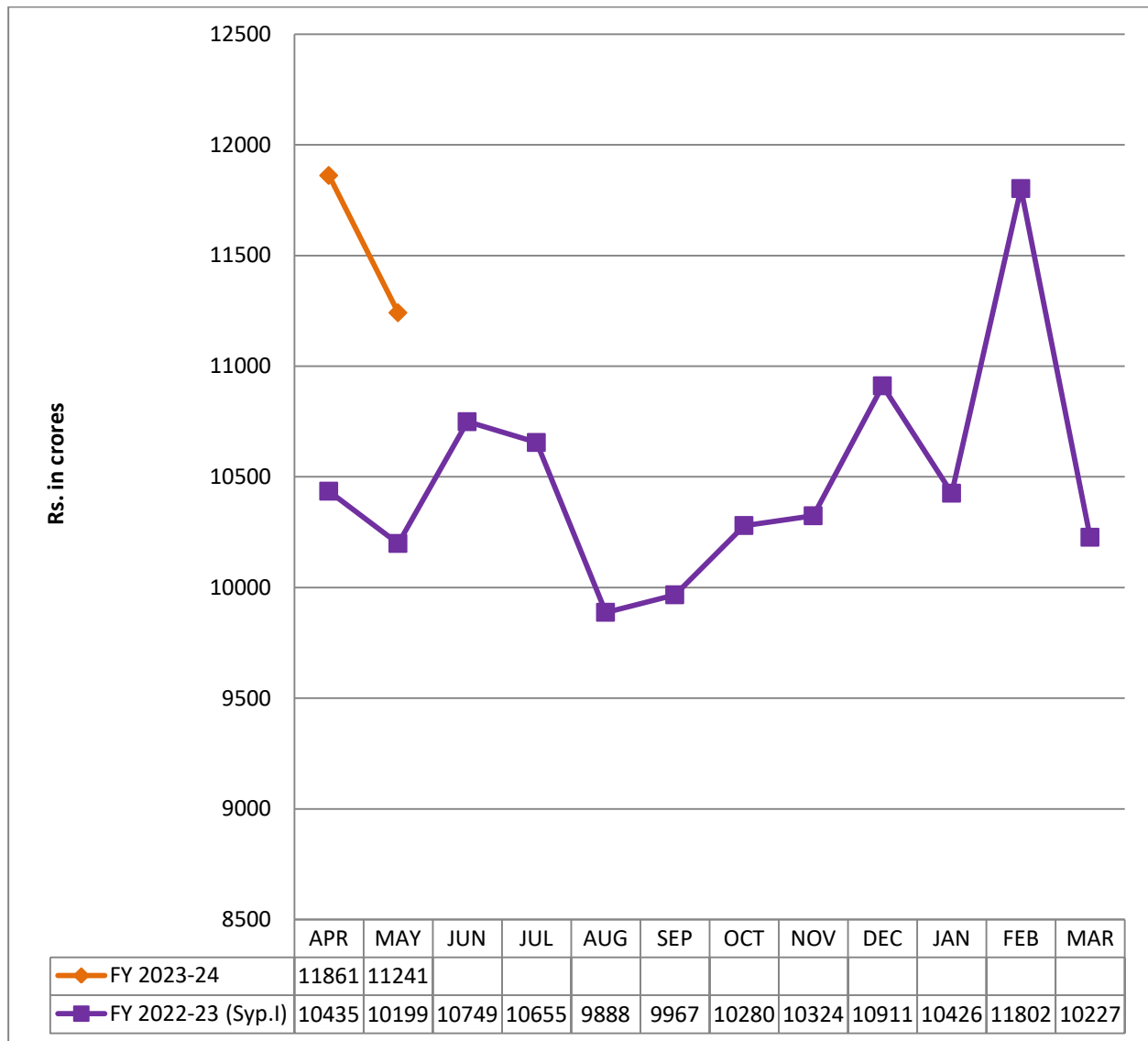


**Monthly Collection  
Compensation Cess (Gross & Net)**

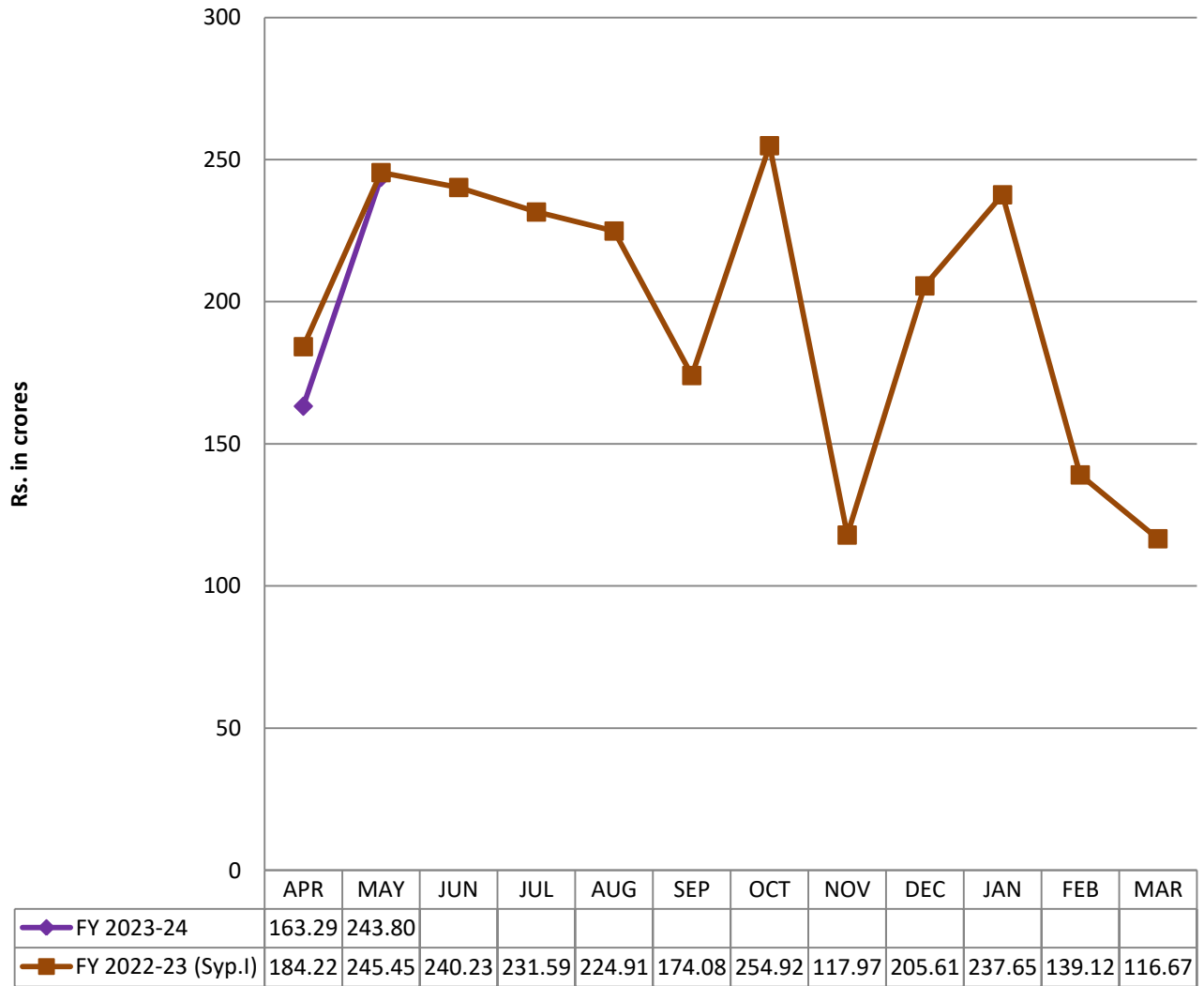
(Rs. in crore)

| Budget Estimate |             | 2023-24                 |             |         |             | 2022-23                                  |             |         |             |
|-----------------|-------------|-------------------------|-------------|---------|-------------|------------------------------------------|-------------|---------|-------------|
|                 |             | BE<br>RE<br>RS.1,45,000 |             |         |             | BE<br>RE<br>RS. 1,20,000<br>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        |                         |             |         |             | 10,989                                   | 32,053      | 10,749  | 31,383      |
| 4               | July        |                         |             |         |             | 10,886                                   | 42,939      | 10,655  | 42,038      |
| 5               | August      |                         |             |         |             | 10,113                                   | 53,052      | 9,888   | 51,926      |
| 6               | September   |                         |             |         |             | 10,141                                   | 63,193      | 9,967   | 61,893      |
| 7               | October     |                         |             |         |             | 10,536                                   | 73,729      | 10,280  | 72,173      |
| 8               | November    |                         |             |         |             | 10,442                                   | 84,171      | 10,324  | 82,497      |
| 9               | December    |                         |             |         |             | 11,116                                   | 95,287      | 10,911  | 93,408      |
| 10              | January     |                         |             |         |             | 10,664                                   | 1,05,951    | 10,426  | 1,03,834    |
| 11              | February    |                         |             |         |             | 11,941                                   | 1,17,892    | 11,802  | 1,15,636    |
| 12              | Mar((Syp.l) |                         |             |         |             | 10,343                                   | 1,28,235    | 10,227  | 1,25,863    |

## Compensation Cess (Net) Monthly Trends of Collection



## Compensation Cess (Refund) Monthly Trends

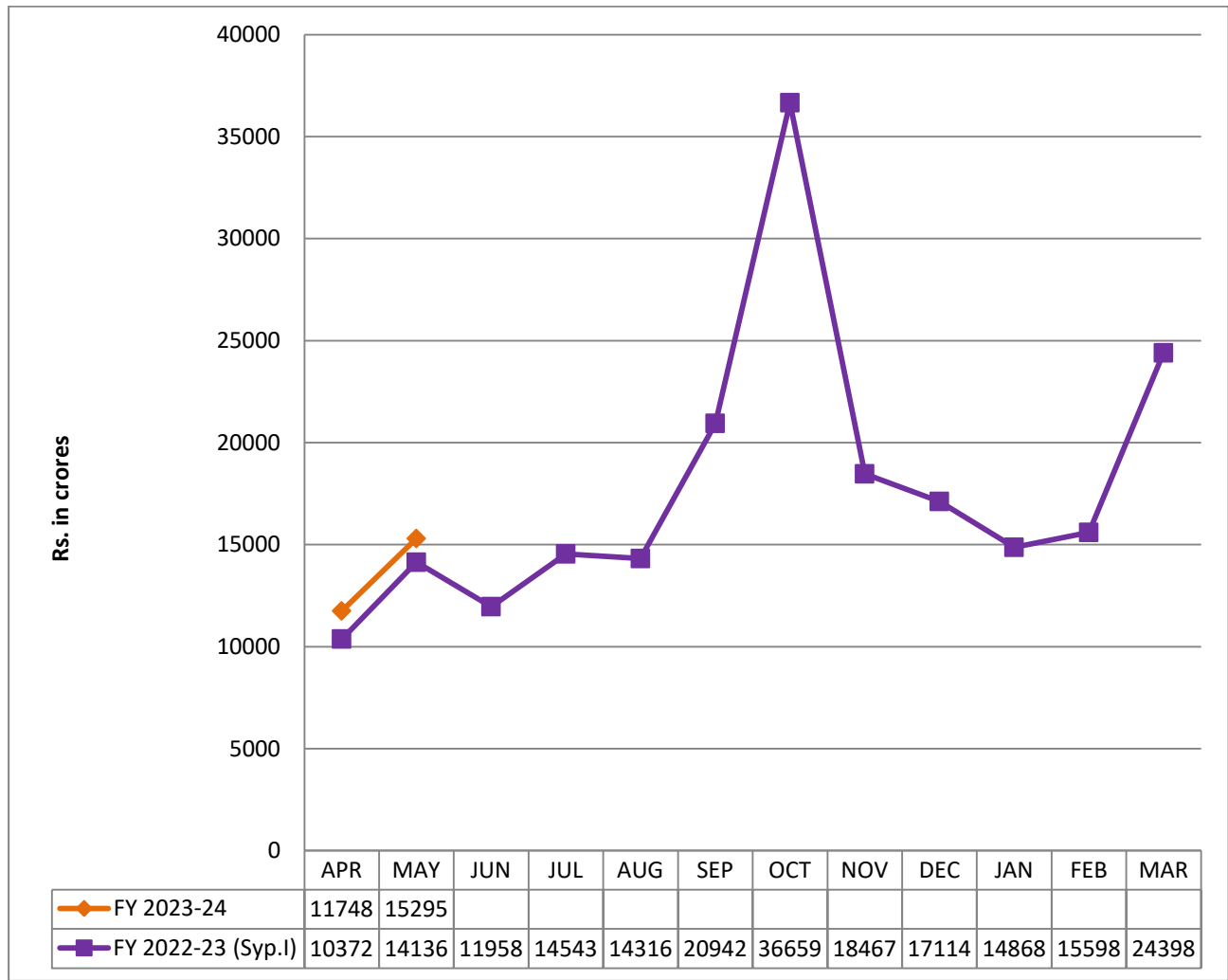


**Monthly Collection  
Customs Duty (Net)**

(Rs. in crore)

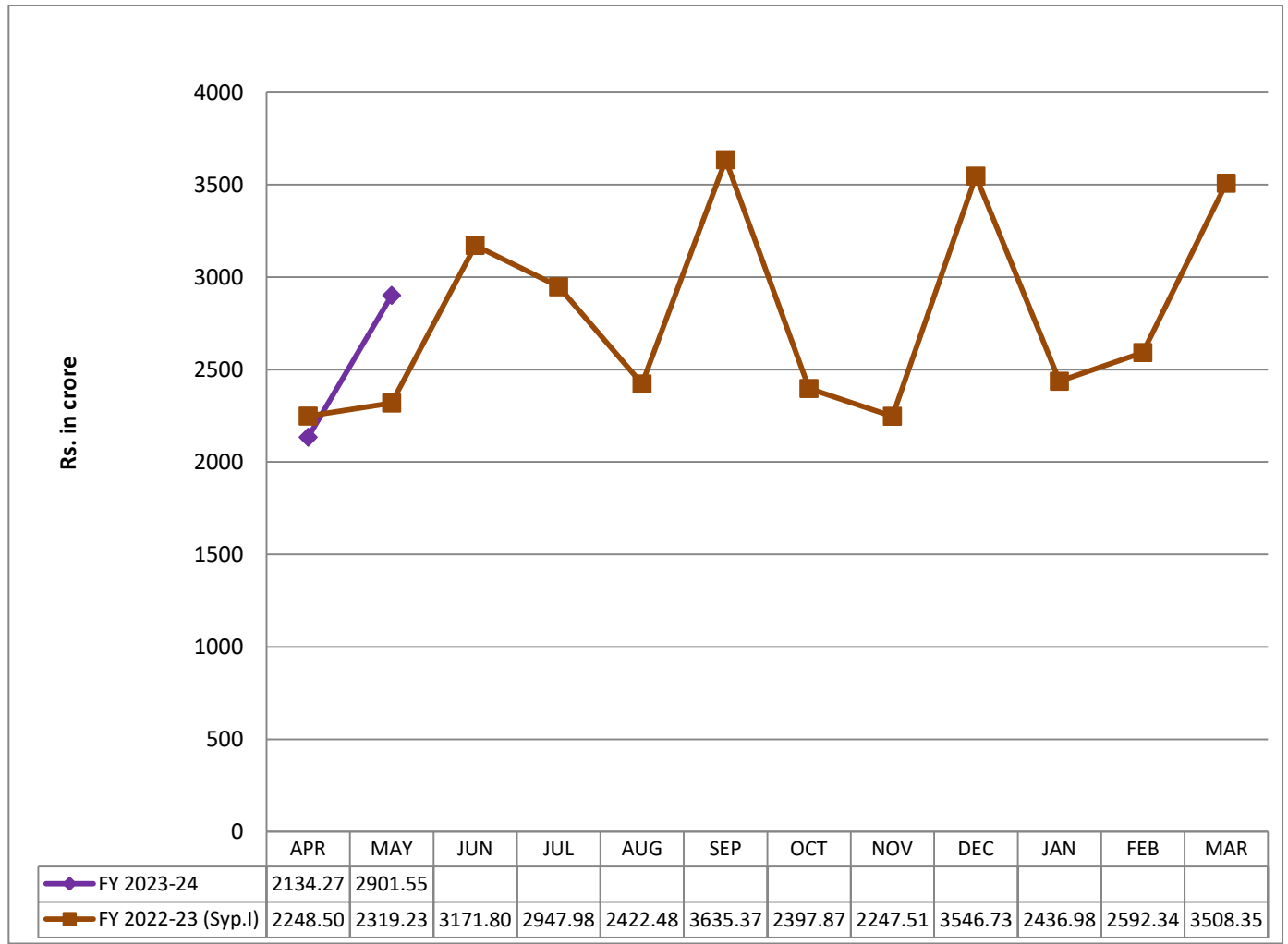
| <b>Budget Estimate</b> |              | <b>2023-24</b> |                    | <b>2022-23</b> |                              |
|------------------------|--------------|----------------|--------------------|----------------|------------------------------|
|                        |              | BE<br>RE       | Rs. 2,33,100       | BE<br>RE       | Rs. 2,13,000<br>Rs. 2,10,000 |
| <b>Sl.<br/>NO</b>      | <b>MONTH</b> | <b>Monthly</b> | <b>Progressive</b> | <b>Monthly</b> | <b>Progressive</b>           |
| 1                      | April        | 11,748         | 11,748             | 10,372         | 10,372                       |
| 2                      | May          | 15,295         | 27,043             | 14,136         | 24,508                       |
| 3                      | June         |                |                    | 11,958         | 36,466                       |
| 4                      | July         |                |                    | 14,543         | 51,009                       |
| 5                      | August       |                |                    | 14,316         | 65,325                       |
| 6                      | September    |                |                    | 20,942         | 86,267                       |
| 7                      | October      |                |                    | 36,659         | 1,22,926                     |
| 8                      | November     |                |                    | 18,467         | 1,41,393                     |
| 9                      | December     |                |                    | 17,114         | 1,58,507                     |
| 10                     | January      |                |                    | 14,868         | 1,73,375                     |
| 11                     | February     |                |                    | 15,598         | 1,88,973                     |
| 12                     | Mar(Syp.I)   |                |                    | 24,398         | 2,13,371                     |

Custom Duty (Net)  
Monthly Trends of Collection





## Custom Duty (Refund) Monthly Trends

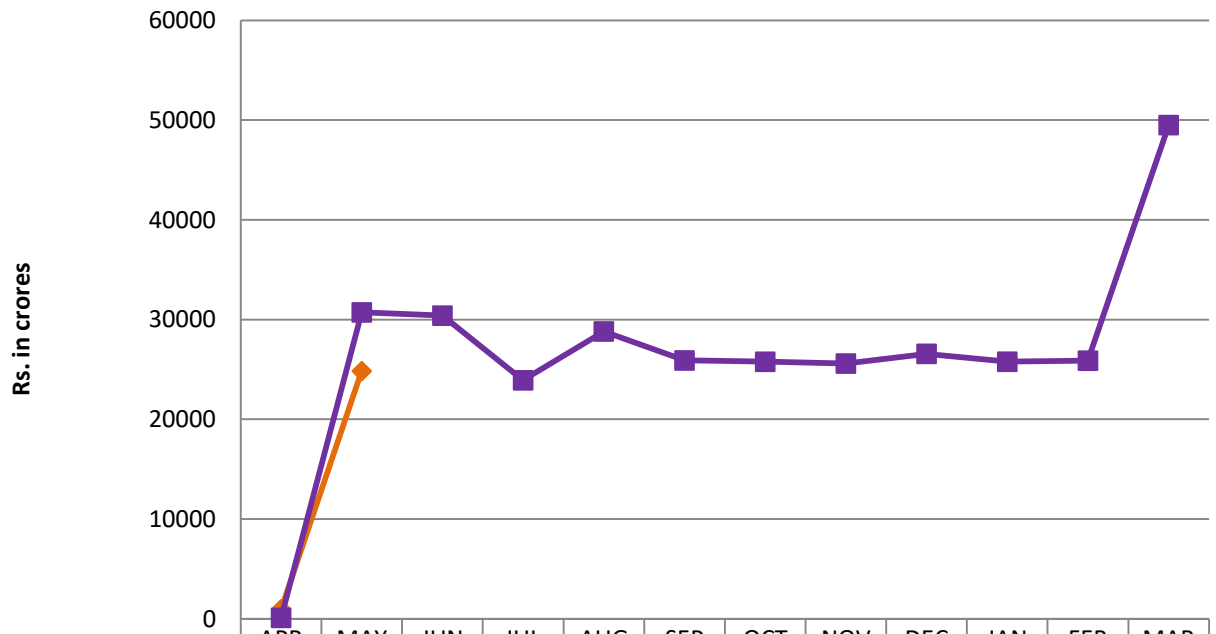


**Monthly Collection  
Union Excise Duty (Net)**

(Rs. in crore)

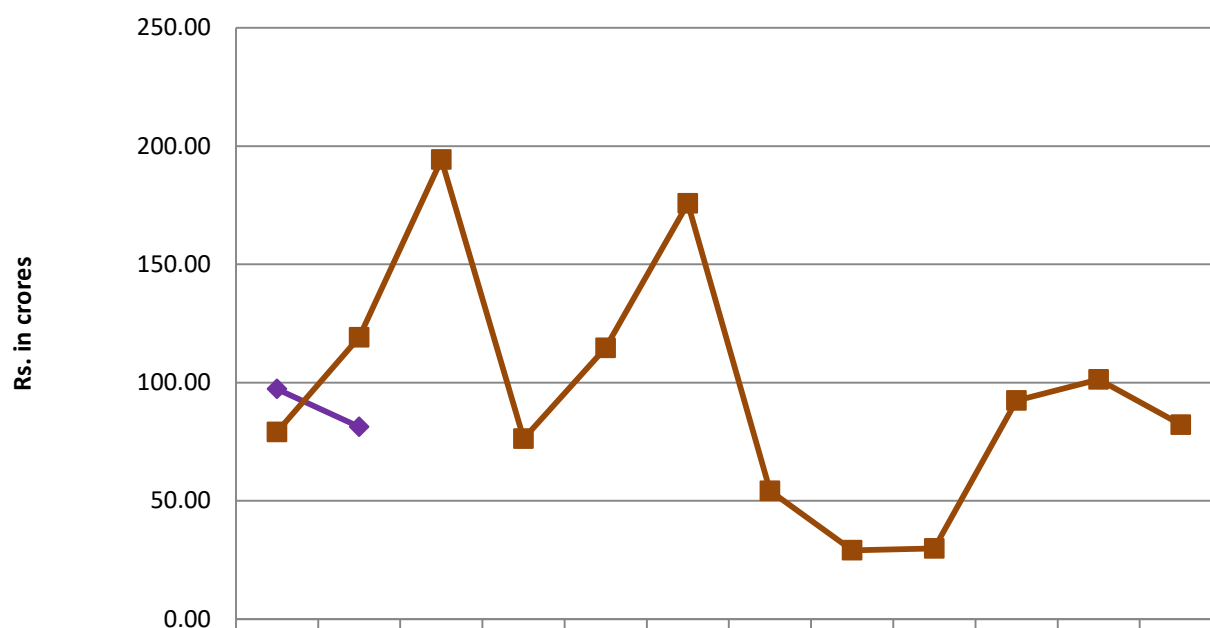
| Budget Estimate |            | 2023-24  |              | 2022-23  |                              |
|-----------------|------------|----------|--------------|----------|------------------------------|
|                 |            | BE<br>RE | Rs. 3,39,000 | BE<br>RE | Rs. 3,35,000<br>Rs. 3,20,000 |
| Sl.<br>NO       | MONTH      | Monthly  | Progressive  | Monthly  | Progressive                  |
| 1               | April      | 960      | 960          | 96       | 96                           |
| 2               | May        | 24,844   | 25,804       | 30,730   | 30,826                       |
| 3               | June       |          |              | 30,402   | 61,228                       |
| 4               | July       |          |              | 23,918   | 85,146                       |
| 5               | August     |          |              | 28,817   | 1,13,963                     |
| 6               | September  |          |              | 25,911   | 1,39,874                     |
| 7               | October    |          |              | 25,778   | 1,65,652                     |
| 8               | November   |          |              | 25,599   | 1,91,251                     |
| 9               | December   |          |              | 26,573   | 2,17,824                     |
| 10              | January    |          |              | 25,784   | 2,43,608                     |
| 11              | February   |          |              | 25,885   | 2,69,493                     |
| 12              | Mar(Syp.I) |          |              | 49,511   | 3,91,004                     |

## Union Excise Duty (Net) Monthly Trends of Collection



|                                                          |     |       |       |       |       |       |       |       |       |       |       |       |
|----------------------------------------------------------|-----|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <span style="color: orange;">◆</span> FY 2023-24         | 960 | 24844 |       |       |       |       |       |       |       |       |       |       |
| <span style="color: purple;">■</span> FY 2022-23 (Syp.l) | 96  | 30730 | 30402 | 23918 | 28817 | 25911 | 25778 | 25599 | 26573 | 25784 | 25885 | 49511 |

## Union Excise Duty (Refund) Monthly Trends

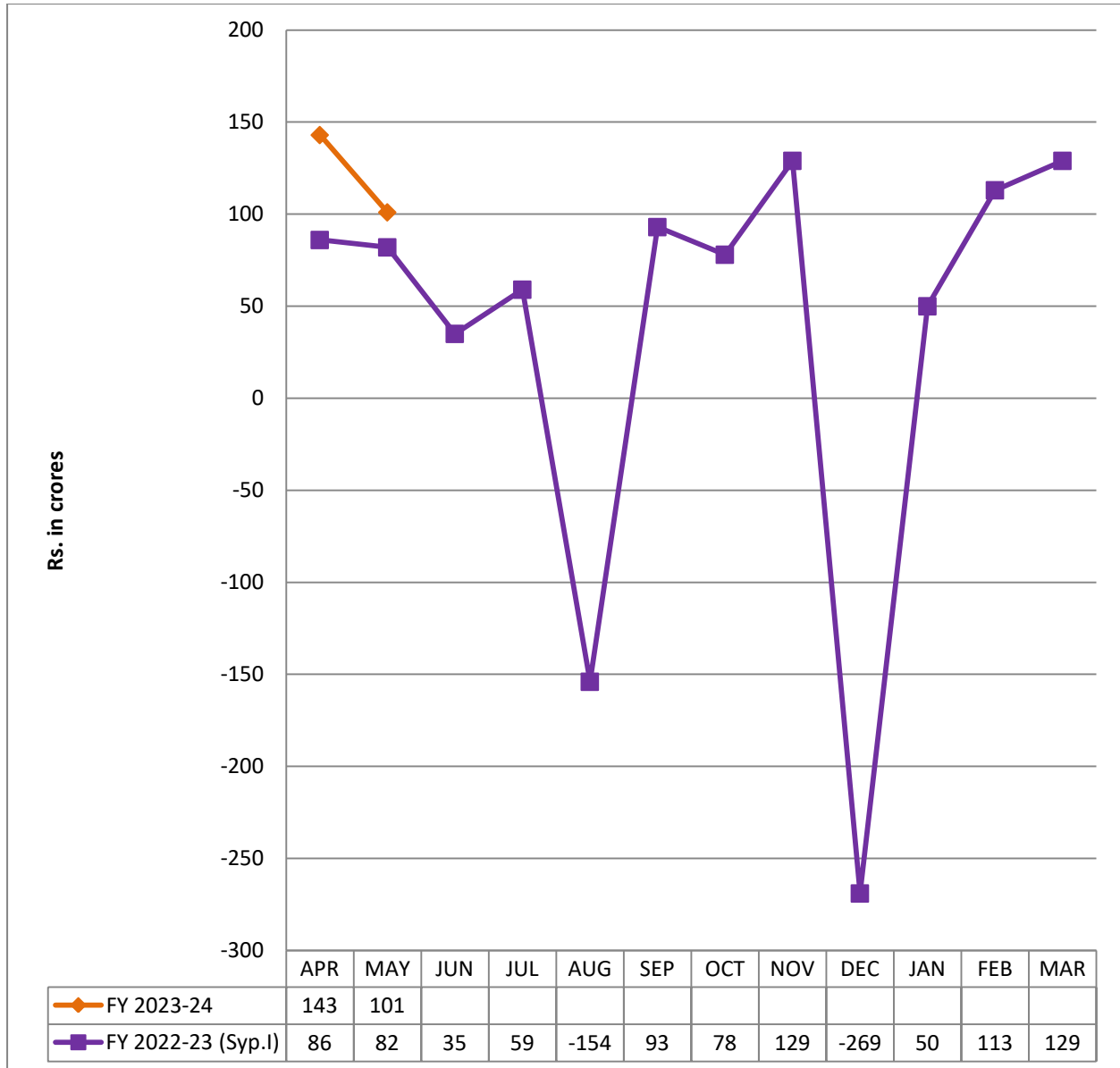


## Monthly Collection Service Tax (Net)

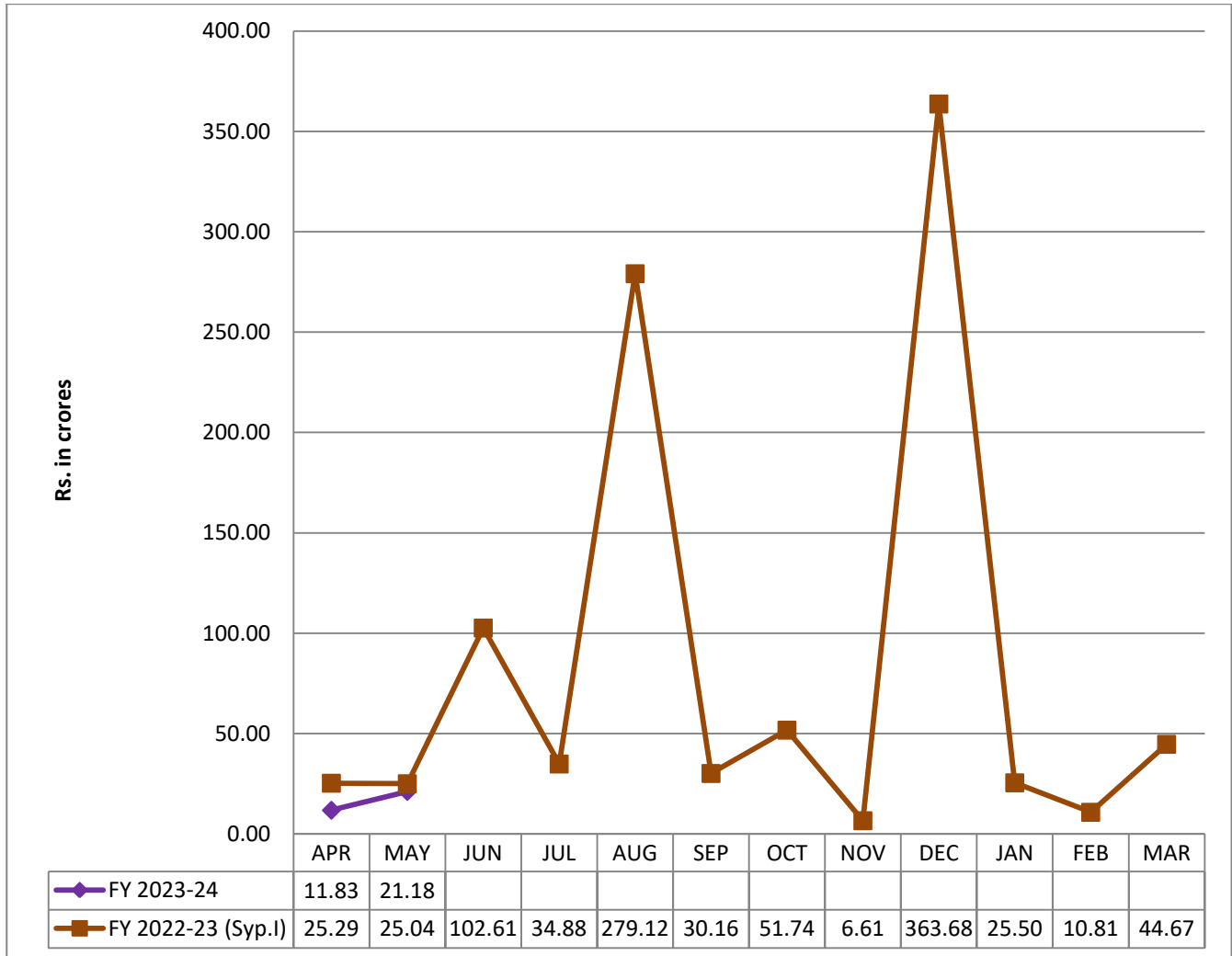
(Rs. in Crore)

| Budget Estimate |            | 2023-24  |             | 2022-23  |                        |
|-----------------|------------|----------|-------------|----------|------------------------|
|                 |            | BE<br>RE | Rs. 500     | BE<br>RE | Rs. 2,000<br>Rs. 1,000 |
| Sl.<br>No.      | Month      | Monthly  | Progressive | Monthly  | Progressive            |
| 1               | April      | 143      | 143         | 86       | 86                     |
| 2               | May        | 101      | 244         | 82       | 168                    |
| 3               | June       |          |             | 35       | 203                    |
| 4               | July       |          |             | 59       | 262                    |
| 5               | August     |          |             | -154     | 108                    |
| 6               | September  |          |             | 93       | 201                    |
| 7               | October    |          |             | 78       | 279                    |
| 8               | November   |          |             | 129      | 408                    |
| 9               | December   |          |             | -269     | 139                    |
| 10              | January    |          |             | 50       | 189                    |
| 11              | February   |          |             | 113      | 302                    |
| 12              | Mar(Syp.I) |          |             | 129      | 431                    |

## Service Tax (Net) Monthly Trends of Collection



## Service Tax (Refund) Monthly Trend



**CGST Collections  
(Head wise Breakup)**

(Rs. in crore)

| Head Code                                          | Head Nomenclature                                                   | Upto the month<br>of May. 2023<br>(FY 2023-24) | Upto the<br>month of<br>May. 2022<br>(FY 2022-23) | Growth<br>in % |
|----------------------------------------------------|---------------------------------------------------------------------|------------------------------------------------|---------------------------------------------------|----------------|
| <b>0005</b>                                        | <b>CENTRAL GOODS AND SERVICES TAX (CGST)</b>                        |                                                |                                                   |                |
| 00050010101                                        | TAX ON CENTRAL GOODS AND SERVICES TAX (CGST)                        | 65843.62                                       | 57492.09                                          | 14.53          |
| 00050010201                                        | INTEREST                                                            | 539.00                                         | 391.89                                            | 37.54          |
| 00050010301                                        | PENALTY                                                             | 122.14                                         | 120.20                                            | 1.61           |
| 00050010401                                        | FEES                                                                | 125.91                                         | 160.16                                            | -21.38         |
| 00050010901                                        | SALE PROCEEDS OF CONFISCATED GOODS                                  | 0.18                                           | 0.00                                              | 0.00           |
| 00050050000                                        | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS                     | 10.63                                          | 0.02                                              | 44790.53       |
| 00050080001                                        | OTHER RECEIPTS                                                      | 26.77                                          | 25.50                                             | 4.97           |
| <b>Collection made by other Deptt./ Ministries</b> |                                                                     | <b>0.00</b>                                    | <b>0.00</b>                                       | <b>0.00</b>    |
|                                                    | <b>Gross Collection Total (A)</b>                                   | <b>66668.25</b>                                | <b>58189.87</b>                                   | <b>14.57</b>   |
| 00050010102                                        | DEDUCT REFUNDS                                                      | -6312.72                                       | -5564.47                                          | 13.45          |
| 00050010202                                        | DEDUCT REFUNDS                                                      | -12.38                                         | -0.99                                             | 1154.23        |
| 00050010302                                        | DEDUCT REFUNDS                                                      | -4.88                                          | -1.66                                             | 194.78         |
| 00050010402                                        | DEDUCT REFUNDS                                                      | -0.24                                          | -0.28                                             | -15.57         |
| 00050080002                                        | DEDUCT REFUNDS                                                      | -2.32                                          | -0.24                                             | 876.64         |
| 000500105                                          | INPUT TAX CREDIT CROSS UTILISATION OF CGST AND IGST                 | 60244.54                                       | 51139.83                                          | 17.80          |
| 000500106                                          | APPORPORT OF IGST -TRANSFER-IN OF TAX COMPONENT TO CGST             | 20930.04                                       | 10164.86                                          | 105.91         |
| 000500107                                          | APPORPORTIONMENT OF IGST -TRANSFER-IN OF INTEREST COMPONENT TO CGST | 58.75                                          | 41.58                                             | 41.31          |
| 000500110                                          | ADVANCE APPORPORTIONMENT FROM IGST                                  | 0.00                                           | 0.00                                              | 0.00           |
|                                                    | <b>Refund/Apporportionment Total (B)</b>                            | <b>74900.79</b>                                | <b>55778.62</b>                                   | <b>34.28</b>   |
|                                                    | <b>Net Total (A+B)</b>                                              | <b>141569.04</b>                               | <b>113968.49</b>                                  | <b>24.22</b>   |

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



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

(Rs. in crore)

| Sl. No. | Head Code     | Head Nomenclature                                           | Upto the month of May. 2023<br>(FY 2023-24) | Upto the month of May. 2022<br>(FY 2022-23) | Growth in %   |
|---------|---------------|-------------------------------------------------------------|---------------------------------------------|---------------------------------------------|---------------|
|         | <b>0007</b>   | <b>UNION TERRITORY GOODS AND SERVICES TAX (UTGST)</b>       |                                             |                                             |               |
|         | <b>000706</b> | <b>OTHER TERRITORY</b>                                      |                                             |                                             |               |
| 1       | 00070610101   | TAX                                                         | 37.54                                       | 31.40                                       | 19.59         |
| 2       | 00070610201   | INTEREST                                                    | 0.04                                        | 0.04                                        | 12.89         |
| 3       | 00070610301   | PENALTY                                                     | 0.00                                        | 0.00                                        | 0.00          |
| 4       | 00070610401   | FEES                                                        | 0.00                                        | 0.00                                        | 0.00          |
| 5       | 00070650000   | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS             | 0.00                                        | 0.00                                        | 0.00          |
|         |               | <b>Gross Collection (Total A)</b>                           | <b>37.59</b>                                | <b>31.43</b>                                | <b>19.58</b>  |
| 6       | 00070610102   | DEFUNDS-EXCESS DUE TO MISTAKE/INADVERTENCE                  | -0.50                                       | -1.85                                       | -73.04        |
| 7       | 000706105     | INPUT TAX CREDIT CROSS UTILISATION OF UTGST AND IGST        | 95.25                                       | 38.28                                       | 148.84        |
| 8       | 000706106     | APPORTIONMENT OF IGST-TRANSFER-IN OF TAX COMPONENT TO UTGST | 35.42                                       | 0.00                                        | 0.00          |
|         |               | <b>Refund/Appportionment Total (B)</b>                      | <b>130.17</b>                               | <b>36.42</b>                                | <b>257.37</b> |
|         |               | <b>Net Total (A+B)</b>                                      | <b>167.75</b>                               | <b>67.86</b>                                | <b>147.22</b> |

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 crore)

| Sl. No. | Head Code                                              | Head Nomenclature                                                 | Upto the month of May. 2023 (FY 2023-24) | Upto the month of May. 2022 (FY 2022-23) | Growth in %    |
|---------|--------------------------------------------------------|-------------------------------------------------------------------|------------------------------------------|------------------------------------------|----------------|
|         | <b>0008</b>                                            | <b>INTEGRATED GOODS AND SERVICES TAX (IGST)</b>                   |                                          |                                          |                |
|         | <b>000801</b>                                          | <b>IGST ON IMPORT/EXPORT OF GOODS AND SERVICES</b>                |                                          |                                          |                |
| 1       | 00080110101                                            | TAX ON IGST ON IMPORT/EXPORT OF GOODS AND SERVICES                | 76078.64                                 | 73542.56                                 | 3.45           |
| 2       | 00080110201                                            | INTEREST                                                          | 5.43                                     | 55.76                                    | -90.26         |
| 3       | 00080110301                                            | PENALTY                                                           | 0.00                                     | 0.00                                     | 0.00           |
| 4       | 00080110401                                            | FEES                                                              | 0.00                                     | 0.00                                     | 0.00           |
| 5       | 00080150000                                            | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS                   | 68.12                                    | 0.24                                     | 27960.81       |
| 6       | 00080180000                                            | OTHER RECEIPTS                                                    | 35.18                                    | 143.00                                   | -75.40         |
|         | <b>000802</b>                                          | <b>IGST ON DOMESTIC SUPPLY OF GOODS AND SERVICES</b>              |                                          |                                          |                |
| 7       | 00080210101                                            | TAX ON IGST ON DOMESTIC SUPPLY OF GOODS AND SERVICES              | 93059.21                                 | 80653.84                                 | 15.38          |
| 8       | 00080210201                                            | INTEREST                                                          | 412.17                                   | 288.75                                   | 42.74          |
| 9       | 00080210301                                            | PENALTY                                                           | 140.07                                   | 135.25                                   | 3.57           |
| 10      | 00080210401                                            | FEES                                                              | 0.43                                     | 0.80                                     | -45.80         |
| 11      | 00080250000                                            | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS                   | 10.57                                    | 0.01                                     | 101251.68      |
| 12      | 00080280001                                            | OTHER RECEIPTS                                                    | 23.62                                    | 26.49                                    | -10.85         |
|         | <b>Collection made by other Department/ Ministries</b> |                                                                   | <b>0.00</b>                              | <b>0.00</b>                              | <b>0.00</b>    |
|         |                                                        | <b>Gross Collection (Total A)</b>                                 | <b>169833.44</b>                         | <b>154846.71</b>                         | <b>9.68</b>    |
| 13      | 00080210102                                            | DEDUCT REFUNDS                                                    | -29202.86                                | -27320.36                                | 6.89           |
| 14      | 00080210202                                            | DEDUCT REFUNDS                                                    | -5.05                                    | -3.12                                    | 61.62          |
| 15      | 00080210302                                            | DEDUCT REFUNDS                                                    | -14.28                                   | -4.36                                    | 227.79         |
| 16      | 00080210402                                            | DEDUCT REFUNDS                                                    | 0.00                                     | 0.00                                     | -20.16         |
| 17      | 00080280002                                            | DEDUCT REFUNDS                                                    | -2.77                                    | -1.13                                    | 146.13         |
| 18      | 000802105                                              | INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST AND CGST          | -60244.54                                | -51139.83                                | 17.80          |
| 19      | 000802106                                              | INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST & SGST            | -46387.39                                | -39589.72                                | 17.17          |
| 20      | 000802107                                              | INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST & UTGST           | -352.29                                  | -288.93                                  | 21.93          |
| 21      | 000802950                                              | APPORT OF IGST-TRANSFER OUT OF TAX COMPONENT TO CGST              | -20930.04                                | -10164.86                                | 105.91         |
| 22      | 000802951                                              | APPORTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO CGST  | -58.75                                   | -41.58                                   | 41.31          |
| 23      | 000802952                                              | APPORTIONMENT OF IGST-TRANSFER OUT OF PENALTY COMPONENT TO CGST   | 0.00                                     | 0.00                                     | 0.00           |
| 24      | 000802953                                              | APPORT OF IGST-TRANSFER OUT OF TAX COMPONENT TO SGST              | -20653.39                                | -10010.28                                | 106.32         |
| 25      | 000802954                                              | APPORTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO SGST  | -58.18                                   | -40.99                                   | 41.92          |
| 26      | 000802956                                              | APPORT OF IGST-TRANSFER OUT OF TAX COMPONENT TO UTGST             | -276.65                                  | -154.58                                  | 78.97          |
| 27      | 000802957                                              | APPORTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO UTGST | -0.57                                    | -0.58                                    | -1.58          |
| 28      | 000802959                                              | ADVANCE APPORTIONMENT OF IGST TO CGST                             | 0.00                                     | 0.00                                     | 0.00           |
| 29      | 000802960                                              | ADVANCE APPORTIONMENT OF IGST TO SGST                             | 0.00                                     | 0.00                                     | 0.00           |
| 30      | 000802961                                              | ADVANCE APPORTIONMENT OF IGST TO UTGST                            | 0.00                                     | 0.00                                     | 0.00           |
|         |                                                        | <b>Refund/Apportionment Total (B)</b>                             | <b>-178186.75</b>                        | <b>-138760.31</b>                        | <b>28.41</b>   |
|         |                                                        | <b>(Net) Total A+B</b>                                            | <b>-8353.32</b>                          | <b>16086.40</b>                          | <b>-151.93</b> |

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

### Compensation Cess Collections (Head wise Breakup)

(Rs. in crore)

| Sl. No. | Head Code     | Head Nomenclature                                           | Upto the month of May. 2023<br>(FY 2023-24) | Upto the month of May. 2022<br>(FY 2022-23) | Growth in %  |
|---------|---------------|-------------------------------------------------------------|---------------------------------------------|---------------------------------------------|--------------|
|         | <b>0009</b>   | <b>GOODS AND SERVICES TAX COMPENSATION CESS</b>             |                                             |                                             |              |
|         | <b>000901</b> | <b>COMPENSATION CESS OF IMPORT SERVICES</b>                 |                                             |                                             |              |
| 1       | 00090110101   | CESS ON GST COMP. CESS ON IMP/EXP OF GOODS AND SERVICES     | 1956.75                                     | 1694.29                                     | 15.49        |
| 2       | 00090110201   | INTEREST                                                    | 0.00                                        | 1.17                                        | -100.00      |
| 3       | 00090150000   | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS             | 0.00                                        | 0.00                                        | 0.00         |
| 4       | 00090180001   | OTHER RECEIPTS                                              | 0.00                                        | 4.77                                        | -100.00      |
|         | <b>000902</b> | <b>COMPENSATION CESS OF DOMESTIC SUPPLY</b>                 |                                             |                                             |              |
| 5       | 00090210101   | CESS ON GST COM CESS ON DOMESTIC SUPPLY OF GOODS & SERVICES | 21522.72                                    | 19338.62                                    | 11.29        |
| 6       | 00090210201   | INTEREST                                                    | 11.02                                       | 5.96                                        | 84.97        |
| 7       | 00090210301   | PENALTY                                                     | 14.56                                       | 17.99                                       | -19.08       |
| 8       | 00090210401   | FEES                                                        | 0.65                                        | 0.14                                        | 363.36       |
| 9       | 00090250000   | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS             | 0.12                                        | 0.00                                        | 0.00         |
| 10      | 00090280001   | OTHER RECEIPTS                                              | 3.28                                        | 0.85                                        | 287.85       |
|         |               | <b>Gross Collection Total (A)</b>                           | <b>23509.11</b>                             | <b>21063.78</b>                             | <b>11.61</b> |
| 11      | 00090210102   | DEDUCT REFUNDS                                              | -405.92                                     | -429.49                                     | -5.49        |
| 12      | 00090210202   | DEDUCT REFUNDS                                              | -0.43                                       | -0.02                                       | 2232.93      |
| 13      | 00090210302   | DEDUCT REFUNDS                                              | -0.73                                       | -0.14                                       | 428.60       |
| 14      | 00090210402   | DEDUCT REFUNDS                                              | 0.00                                        | -0.01                                       | -47.48       |
| 15      | 00090280002   | DEDUCT REFUNDS                                              | 0.00                                        | -0.02                                       | -100.00      |
|         |               | <b>Refund Total (B)</b>                                     | <b>-407.09</b>                              | <b>-429.67</b>                              | <b>-5.26</b> |
|         |               | <b>Net Total (A+B)</b>                                      | <b>23102.02</b>                             | <b>20634.11</b>                             | <b>11.96</b> |

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

(Rs. in crore)

| Sl. No.  | Head Code   | Head Nomenclature                                   | Upto the month of May. 2023 (FY 2023-24) | Upto the month of May. 2022 (FY 2022-23) | Growth in % |
|----------|-------------|-----------------------------------------------------|------------------------------------------|------------------------------------------|-------------|
| <b>A</b> |             | <b>IMPORTS</b>                                      |                                          |                                          |             |
| 1        | 00370010100 | IMPORTS                                             | 33.87                                    | 186.38                                   | -81.83      |
| 2        | 00370010101 | PROTECTIVE DUTIES                                   | 56.28                                    | 87.94                                    | -36.00      |
| 3        | 00370010102 | REVENUE DUTIES                                      | 24846.84                                 | 20255.65                                 | 22.67       |
| 4        | 00370010103 | DEDUCT DRAWBACKS                                    | -3487.50                                 | -3265.80                                 | 6.79        |
| 5        | 00370010104 | DEDUCT-REFUNDS                                      | -1316.43                                 | -985.11                                  | 33.63       |
| 6        | 00370010105 | AMOUNT TRANSFERED TO CONSUMER WELFARE FUND          | 0.00                                     | 0.00                                     | 0.00        |
| 7        | 00370010106 | CUSTOMS DUTY ON GOLD                                | 6.54                                     | 4.48                                     | 46.02       |
| 8        | 00370010107 | CUSTOMS DUTY ON SILVER                              | 0.01                                     | 0.01                                     | -51.36      |
| 9        | 00370010108 | 2% SPECIAL CUSTOMS DUTY ON IMPORTS                  | 66.01                                    | 0.00                                     | 0.00        |
| 10       | 00370010109 | ADDITIONAL CUSTOMS DUTY ON MOTOR SPIRIT (PETROL)    | 0.00                                     | 0.03                                     | -99.07      |
| 11       | 00370010110 | ADDITIONAL DUTY OF CUSTOMS ON HIGH SPEED DIESEL OIL | 0.50                                     | 0.06                                     | 746.21      |
| 12       | 00370010111 | NATIONAL CALAMITY CONTINGENCY DUTY                  | 80.92                                    | 167.41                                   | -51.67      |
| 13       | 00370010112 | ADDITIONAL CUSTOMS DUTY (CVD)                       | 156.98                                   | 211.84                                   | -25.90      |
| 14       | 00370010113 | GSIS(GOODS OF SPECIAL IMPORTANCE ACT)DUTY           | 2.12                                     | 2.60                                     | -18.43      |
| 15       | 00370010114 | SPECIAL EXCISE DUTY                                 | 0.28                                     | 0.02                                     | 1057.01     |
| 16       | 00370010115 | TTA (TEXTILE & TEXTILE ARTICLES)DUTY                | 0.00                                     | 0.00                                     | 0.00        |
| 17       | 00370010116 | CESSES ON IMPORTS                                   | 1.33                                     | 0.10                                     | 1224.40     |
| 18       | 00370010117 | EXCISE PRIMARY EDUCATION CESS DUTY                  | 1.23                                     | 0.00                                     | 0.00        |
| 19       | 00370010118 | OTHER CENTRAL EXCISE DUTY                           | 0.00                                     | 0.00                                     | 0.00        |
| 20       | 00370010119 | ADDITIONAL CVD DUTY                                 | 22.03                                    | 1.56                                     | 1315.42     |
| 21       | 00370010120 | HEALTH DUTY AMOUNT                                  | 0.02                                     | 0.01                                     | 77.43       |
| 22       | 00370010121 | EXCISE SECONDARY & HIGHER EDUCATIONAL CESS DUTY     | 0.00                                     | 0.00                                     | 0.00        |
| 23       | 00370010122 | CLEAN ENERGY CESS                                   | 0.16                                     | 0.00                                     | 0.00        |
| 24       | 00370010123 | IGST TAX COLLECTED BY CUSTOMS                       | -2.54                                    | 4.95                                     | -151.28     |

| Sl. No.  | Head Code   | Head Nomenclature                                             | Upto the month of May. 2023 (FY 2023-24) | Upto the month of May. 2022 (FY 2022-23) | Growth in %    |
|----------|-------------|---------------------------------------------------------------|------------------------------------------|------------------------------------------|----------------|
| 25       | 00370010124 | IGST INTEREST COLLECTED BY CUSTOMS                            | -2.22                                    | 0.00                                     | 0.00           |
| 26       | 00370010125 | IGST PENALTY COLLECTED BY CUSTOMS                             | 0.09                                     | 0.00                                     | 0.00           |
| 27       | 00370010126 | IGST FESS COLLECTED BY CUSTOMS                                | 0.00                                     | 0.00                                     | 0.00           |
| 28       | 00370010127 | IGST OTHERS COLLECTED BY CUSTOMS                              | -0.03                                    | 0.00                                     | 0.00           |
| 29       | 00370010128 | GST COMPENSATION CESS COLLECTED BY CUSTOMS                    | 0.03                                     | 42.55                                    | -99.93         |
| 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                                     | 0.00                                     | 0.00           |
| 32       | 00370010132 | GST COMPENSATION CESS OTHERS COLLECTED BY CUSTOMS             | 0.00                                     | 0.00                                     | 0.00           |
| 33       | 00370010199 | BASIC DUTY PAID THROUGH SCRIPS                                | 0.00                                     | 0.00                                     | 0.00           |
|          |             | <b>Total (A)</b>                                              | <b>20466.53</b>                          | <b>16714.68</b>                          | <b>22.45</b>   |
| <b>B</b> |             | <b>EXPORTS</b>                                                |                                          |                                          |                |
| 34       | 00370010200 | EXPORTS                                                       | 1.07                                     | 0.03                                     | 3104.52        |
| 35       | 00370010201 | ALL OTHER ARTICLES                                            | 592.30                                   | 4.63                                     | 12685.34       |
| 36       | 00370010202 | IRON ORE FINE(INCLUDING BLUE DUST)                            | 0.00                                     | 0.00                                     | 0.00           |
| 37       | 00370010203 | DEDUCT DRAWBACK                                               | -228.05                                  | -313.70                                  | -27.30         |
| 38       | 00370010204 | DEDUCT-REFUNDS                                                | -3.73                                    | -3.10                                    | 20.28          |
| 39       | 00370010205 | AMOUNT TRANSFERED TO CONSUMER WELFARE FUND                    | 0.02                                     | 0.00                                     | 0.00           |
|          |             | <b>Total (B)</b>                                              | <b>361.61</b>                            | <b>-312.13</b>                           | <b>-215.85</b> |
| <b>C</b> |             | <b>CESSES ON EXPORTS</b>                                      |                                          |                                          |                |
| 39       | 00370010300 | CESSES ON EXPORTS                                             | 0.04                                     | 2.62                                     | -98.38         |
| 40       | 00370010301 | OTHER ARTICLES.                                               | 2.58                                     | 7.10                                     | -63.66         |
| 41       | 00370010302 | OTHER AGRICULTURAL PRODUCE                                    | 0.00                                     | 0.00                                     | 0.00           |
| 42       | 00370010303 | TOBACCO UNMANUFACTURED                                        | 0.01                                     | 0.05                                     | -69.33         |
| 43       | 00370010304 | DEDUCT-REFUNDS                                                | 0.00                                     | 0.00                                     | 0.00           |
| 44       | 00370010305 | AMOUNT TRANSFERED TO CONSUMER WELFARE FUND                    | 0.00                                     | 0.00                                     | 0.00           |
|          |             | <b>Total (C)</b>                                              | <b>2.64</b>                              | <b>9.77</b>                              | <b>-73.01</b>  |

| Sl. No. | Head Code   | Head Nomenclature                                     | Upto the month of May. 2023 (FY 2023-24) | Upto the month of May. 2022 (FY 2022-23) | Growth in %   |
|---------|-------------|-------------------------------------------------------|------------------------------------------|------------------------------------------|---------------|
| D       | 00370010400 | SALE OF GOLD BY PUBLIC AUCTION                        | 0.05                                     | 0.04                                     | 28.03         |
|         |             | <b>Total ( D)</b>                                     | <b>0.05</b>                              | <b>0.04</b>                              | <b>28.03</b>  |
| E       | 003700105   | <b>SALE PROCEEDS OF CONFISCATED GOODS</b>             |                                          |                                          |               |
| 45      | 00370010501 | CONFISCATED GOLD                                      | 0.00                                     | 0.00                                     | 0.00          |
| 46      | 00370010502 | CONFISCATED SILVER                                    | 0.00                                     | 0.00                                     | 0.00          |
| 47      | 00370010503 | OTHER CONFISCATED GOODS                               | 7.02                                     | 0.02                                     | 45824.30      |
| 48      | 00370010504 | OTHER GOODS RETAIL SHOP                               | 5.41                                     | 6.05                                     | -10.61        |
| 49      | 00370010505 | CONFISCATED FOREIGN CURRENCIES/INSTRUMENTS            | 0.00                                     | 0.48                                     | -100.00       |
| 50      | 00370010506 | FEES,FINES,FORFEITURES & PENALTIES                    | 109.18                                   | 109.98                                   | -0.72         |
|         |             | <b>Total (E)</b>                                      | <b>121.61</b>                            | <b>116.53</b>                            | <b>4.36</b>   |
| F       | 003700106   | RECEIPTS OF ADVANCE PAYMENTS FROM ASSESSES            | 17.20                                    | 10.54                                    | 63.13         |
| G       | 003700107   | ANTI DUMPING DUTY                                     | 185.51                                   | 177.50                                   | 4.52          |
| H       | 003700108   | SAFEGUARD DUTY                                        | 0.00                                     | 0.15                                     | -100.00       |
| I       | 003700109   | ADDITIONAL DUTY OF CUSTOMS ON TEA AND TEA WASTE       | 0.00                                     | 0.00                                     | 283.22        |
| J       | 003700504   | EDUCATION CESS                                        | 7.28                                     | 2.05                                     | 254.59        |
| K       | 003700505   | SECONDARY AND HIGHER EDUCATION CESS                   | 0.01                                     | 0.37                                     | -97.93        |
| L       | 003700507   | ROAD AND INFRASTRUCTURE CESS                          | 0.14                                     | 0.01                                     | 1002.80       |
| M       | 003700508   | SOCIAL WELFARE SURCHARGE                              | 2434.33                                  | 2797.64                                  | -12.99        |
| N       | 003700509   | HEALTH CESS                                           | 4.25                                     | 4.22                                     | 0.74          |
| O       | 003700510   | AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS       | 2885.95                                  | 4165.54                                  | -30.72        |
| P       | 003700700   | RECEIPTS UNDER KAR VIVAD SAMADHAN SCHEME,1998         | 0.00                                     | 0.00                                     | 0.00          |
| P       | 003700800   | OTHER RECEIPTS                                        | 551.91                                   | 809.59                                   | -31.83        |
| Q       | 003700900   | SHARE OF NET PROCEEDS ASSIGNED TO STATES              | 0.00                                     | 0.00                                     | 0.00          |
| R       |             | <b>Collection made BY OTHER DEPARTMENT/MINISTRIES</b> | <b>4.01</b>                              | <b>11.95</b>                             | <b>-66.44</b> |
|         |             | <b>Total Net Collection ( A to Q)</b>                 | <b>27043.04</b>                          | <b>24508.43</b>                          | <b>10.34</b>  |

Note:1) The Collection made by other Ministries/Departments during the FY 2023-24 for April, 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 crore)

| Sl. No.  | Head Code     | Head Nomenclature                                                    | Upto the month of May. 2023<br>(FY 2023-24) | Upto the month of May. 2022<br>(FY 2022-23) | Growth in %  |
|----------|---------------|----------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|--------------|
| <b>A</b> | <b>003801</b> | <b>SHAREABLE DUTIES</b>                                              |                                             |                                             |              |
| 1        | 003801101     | BASIC EXCISE DUTIES                                                  | 2365.68                                     | 2459.86                                     | -3.83        |
| 2        | 003801102     | AUXILARY DUTIES OF EXCISE                                            | -1.69                                       | -14.09                                      | -88.00       |
| 3        | 003801103     | ADDITIONAL EXCISE DUTIES ON MINERAL PRODUCTS                         | 0.00                                        | 0.00                                        | 0.00         |
| 4        | 003801104     | SPECIAL EXCISE DUTIES                                                | 0.00                                        | 0.00                                        | 0.00         |
|          |               | <b>Total (A)</b>                                                     | <b>2363.99</b>                              | <b>2445.77</b>                              | <b>-3.34</b> |
| <b>B</b> | <b>003802</b> | <b>DUTIES ASSIGNED TO STATES</b>                                     |                                             |                                             |              |
| 5        | 003802101     | ADDITIONAL EXCISE DUTIES IN LIEU OF SALES TAX                        | 0.00                                        | 0.00                                        | 0.00         |
| 6        | 003802102     | EXCISE DUTY ON GENERATION OF POWER                                   | 0.00                                        | 0.00                                        | 0.00         |
|          |               | <b>Total (B)</b>                                                     | <b>0.00</b>                                 | <b>0.00</b>                                 | <b>0.00</b>  |
| <b>C</b> | <b>003803</b> | <b>NON-SHAREABLE DUTIES</b>                                          |                                             |                                             |              |
| 7        | 003803101     | REGULATORY EXCISE DUTIES                                             | 0.00                                        | 0.00                                        | 0.00         |
| 8        | 003803102     | AUXILIARY DUTIES OF EXCISE                                           | 0.01                                        | 0.10                                        | -87.64       |
| 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                                   | -0.07                                       | -0.33                                       | -80.19       |
| 12       | 003803106     | ADDITIONAL EXCISE DUTY ON INDIGENIOUS MOTOR SPIRIT                   | 0.01                                        | 1882.17                                     | -100.00      |
| 13       | 003803107     | ADDITIONAL EXCISE DUTY ON HIGH SPEED DIESEL OIL                      | 5.35                                        | 4165.12                                     | -99.87       |
| 14       | 003803108     | NATIONAL CALAMITY CONTINGENT DUTY                                    | 548.04                                      | 582.36                                      | -5.89        |
| 15       | 003803109     | SPECIAL ADDITIONAL DUTY OF EXCISE ON MOTOR SPIRIT                    | 10668.11                                    | 8355.38                                     | 27.68        |
| 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 | 0.00                                        | 0.00                                        | 0.00         |
| 18       | 003803112     | CLEAN ENERGY CESS*                                                   | 0.00                                        | 10.00                                       | -100.00      |

| Sl. No.  | Head Code     | Head Nomenclature                               | Upto the month of May. 2023 (FY 2023-24) | Upto the month of May. 2022 (FY 2022-23) | Growth in %   |
|----------|---------------|-------------------------------------------------|------------------------------------------|------------------------------------------|---------------|
| 19       | 003803504     | EDUCATION CESS                                  | 0.01                                     | 0.01                                     | -30.49        |
| 20       | 003803505     | SECONDARY AND HIGHER EDUCATION CESS             | 0.03                                     | 0.01                                     | 277.47        |
| 21       | 003803506     | INFRASTRUCTURE CESS*                            | 0.00                                     | 0.00                                     | 0.00          |
| 22       | 003803507     | ROAD AND INFRASTRUCTURE CESS                    | 2082.22                                  | 6692.41                                  | -68.89        |
| 23       | 003803508     | AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS | 3191.83                                  | 4227.67                                  | -24.50        |
| 24       | 003803800     | OTHER DUTIES                                    | 3.02                                     | 3.21                                     | -6.01         |
|          |               | <b>Total ( C )</b>                              | <b>16498.57</b>                          | <b>26356.27</b>                          | <b>-37.40</b> |
| <b>D</b> | <b>003804</b> | <b>CESSES ON COMMODITIES</b>                    |                                          |                                          |               |
| 25       | 003804101     | CESS ON COAL AND COKE                           | 0.00                                     | 0.00                                     | 0.00          |
| 26       | 003804102     | CESS ON JUTE                                    | -0.01                                    | 0.00                                     | 0.00          |
| 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                                  | 0.00                                     | 0.00                                     | 0.00          |
| 30       | 003804108     | HANDLOOM CESS ON WOOLLEN FABRICS                | 0.00                                     | 0.00                                     | 0.00          |
| 31       | 003804114     | CESS ON BIDI                                    | 0.01                                     | 0.00                                     | 0.00          |
| 32       | 003804115     | CESS ON TOBACCO                                 | 0.00                                     | 0.00                                     | 0.00          |
| 33       | 003804116     | CESS ON RUBBER                                  | 0.00                                     | 0.00                                     | 0.00          |
| 34       | 003804117     | CESS ON CRUDE OIL                               | 1485.79                                  | 1990.44                                  | -25.35        |
| 35       | 003804118     | CESS ON COFFEE                                  | 0.00                                     | 0.00                                     | 0.00          |
| 36       | 003804119     | CESS ON SUGAR                                   | 0.00                                     | 0.00                                     | 0.00          |
| 37       | 003804124     | CESS ON PAPER                                   | 0.00                                     | 0.00                                     | 0.00          |
| 38       | 003804128     | CESS ON AUTOMOBILES                             | 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          |
|          |               | <b>Total (D)</b>                                | <b>1485.79</b>                           | <b>1990.45</b>                           | <b>-25.35</b> |



| Sl. No.  | Head Code     | Head Nomenclature                                    | Upto the month of May. 2023 (FY 2023-24) | Upto the month of May. 2022 (FY 2022-23) | Growth in %     |
|----------|---------------|------------------------------------------------------|------------------------------------------|------------------------------------------|-----------------|
| <b>E</b> | <b>003860</b> | <b>OTHER RECEIPTS</b>                                |                                          |                                          |                 |
| 41       | 003860000     | OTHER RECEIPTS                                       | 0.00                                     | 0.00                                     | 0.00            |
| 42       | 003860101     | SALE PROCEEDS OF CONFISCATED GOODS                   | 0.00                                     | 0.03                                     | -84.62          |
| 43       | 003860500     | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS ETC. | 5449.02                                  | 0.00                                     | 0.00            |
| 44       | 003860800     | OTHER RECEIPTS                                       | 6.86                                     | 33.86                                    | -79.73          |
|          |               | <b>Total (E)</b>                                     | <b>5455.88</b>                           | <b>33.89</b>                             | <b>15997.82</b> |
| <b>F</b> |               | <b>CESSES ADMINISTERED BY OTHER DEPARTMENT</b>       | <b>0.00</b>                              | <b>0.00</b>                              | <b>0.00</b>     |
|          |               | <b>Total Net Collection (A+B+C+D+E+F)</b>            | <b>25804.23</b>                          | <b>30826.39</b>                          | <b>-16.29</b>   |

Remarks: i \* These Cesses are collected by CBIC

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

**Service Tax  
(Service wise Collections)**

(Rs. In crore)

| Sl. No. | Head Code | Head Nomenclature                      | Upto the month of May. 2023 (FY 2023-24) | Upto the month of May. 2022 (FY 2022-23) | Growth in % |
|---------|-----------|----------------------------------------|------------------------------------------|------------------------------------------|-------------|
| 1       | 004400101 | TAX ON TELEPHONE BILLING               | -0.13                                    | 0.01                                     | -1725.09    |
| 2       | 004400102 | TAX ON GENERAL INSURANCE PREMIA        | 0.34                                     | 4.14                                     | -91.81      |
| 3       | 004400103 | TAX ON STOCK BROKERAGE COMMISSION      | 0.01                                     | 0.18                                     | -93.84      |
| 4       | 004400104 | ADVERTISING SERVICES                   | -5.60                                    | 0.42                                     | -1447.13    |
| 5       | 004400105 | COURIER SERVICES                       | 0.18                                     | 1.28                                     | -86.06      |
| 6       | 004400106 | RADIO PAGING SERVICES                  | 0.00                                     | -0.04                                    | -100.00     |
| 7       | 004400107 | CUSTOM HOUSE AGENT SERVICES            | -0.10                                    | 0.20                                     | -151.03     |
| 8       | 004400108 | STEAMER AGENT SERVICES                 | 0.04                                     | 0.26                                     | -82.96      |
| 9       | 004400109 | AIR TRAVEL AGENT SERVICES              | 0.69                                     | 1.21                                     | -43.32      |
| 10      | 004400110 | MANDAP KEEPER SERVICES                 | 0.59                                     | 0.36                                     | 62.89       |
| 11      | 004400111 | CLEARING AND FORWARDING AGENT SERVICES | 0.84                                     | 1.85                                     | -54.79      |
| 12      | 004400112 | RENT A CAB SCHEME OPERATOR SERVICES    | 0.98                                     | 1.58                                     | -37.83      |
| 13      | 004400113 | OUTDOOR CATERERS SERVICES              | 0.25                                     | 3.60                                     | -92.98      |
| 14      | 004400114 | OUTDOOR CATERERS SERVICES              | 0.12                                     | 0.82                                     | -85.57      |
| 15      | 004400115 | CONSULTING ENGINEER SERVICES           | 0.70                                     | 1.33                                     | -47.69      |
| 16      | 004400116 | MAN POWER RECRUITMENT SERVICES         | 13.92                                    | 10.96                                    | 27.01       |
| 17      | 004400117 | TOUR OPERATOR SERVICES                 | 1.45                                     | 0.49                                     | 197.64      |
| 18      | 004400119 | ARCHITECT SERVICES                     | 0.46                                     | 0.48                                     | -5.12       |
| 19      | 004400120 | INTERIOR DECORATION/DESIGNERS SERVICES | 2.72                                     | 0.20                                     | 1232.51     |
| 20      | 004400121 | MECHANISED SLAUGHTER HOUSE SERVICES    | 0.00                                     | 0.00                                     | 0.00        |
| 21      | 004400122 | UNDER WRITER SERVICES                  | 0.00                                     | 0.15                                     | -100.00     |
| 22      | 004400123 | CREDIT RATING AGENCY SERVICES          | 0.00                                     | 0.00                                     | 0.00        |
| 23      | 004400124 | CHARTERED ACCOUNTANT SERVICES          | 0.45                                     | 1.10                                     | -58.92      |
| 24      | 004400125 | COST ACCOUNTANT SERVICES               | 0.02                                     | 0.22                                     | -91.80      |
| 25      | 004400126 | COMPANY SECRETARY SERVICES             | 0.01                                     | 0.07                                     | -92.51      |

| Sl. No. | Head Code | Head Nomenclature                                                                                     | Upto the month of May. 2023 (FY 2023-24) | Upto the month of May. 2022 (FY 2022-23) | Growth in % |
|---------|-----------|-------------------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|-------------|
| 26      | 004400127 | REAL ESTATE AGENT/CONSULTANT SERVICES                                                                 | 0.14                                     | 0.34                                     | -60.03      |
| 27      | 004400128 | SECURITY/DETECTIVE AGENCY SERVICES                                                                    | 0.80                                     | 1.29                                     | -37.59      |
| 28      | 004400129 | MARKET RESEARCH AGENCY SERVICES                                                                       | 0.02                                     | 0.17                                     | -89.91      |
| 29      | 004400130 | MANAGEMENT CONSULTANT SERVICES                                                                        | 3.72                                     | 1.28                                     | 190.57      |
| 30      | 004400131 | SCIENTIFIC AND TECHNICAL CONSULTANCY SERVICE                                                          | 5.57                                     | 0.28                                     | 1899.67     |
| 31      | 004400132 | PHOTOGRAPHY SERVICES                                                                                  | 0.05                                     | 0.39                                     | -87.85      |
| 32      | 004400133 | CONVENTION SERVICE                                                                                    | -0.55                                    | -6.83                                    | -91.90      |
| 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                                      | 0.31                                     | 7.16                                     | -95.70      |
| 38      | 004400139 | VIDEO TAPE PRODUCTION SERVICE                                                                         | 0.03                                     | 0.53                                     | -94.60      |
| 39      | 004400140 | SOUND RECORDING SERVICE                                                                               | 0.01                                     | 0.07                                     | -87.94      |
| 40      | 004400141 | BROADCASTING SERVICE                                                                                  | 0.15                                     | 0.00                                     | 0.00        |
| 41      | 004400142 | INSURANCE AUXILLARY SERVICES                                                                          | 0.14                                     | 0.38                                     | -63.52      |
| 42      | 004400143 | BANKING AND OTHER FINANCIAL SERVICES                                                                  | 12.19                                    | 4.55                                     | 168.07      |
| 43      | 004400144 | PORT SERVICES                                                                                         | 0.06                                     | 0.04                                     | 59.22       |
| 44      | 004400145 | SERVICE OR REPAIR PROVIDED BY AUTHORISED SERVICE STATION FOR MOTO R CAR AND TWO WHEELED MOTOR VEHICLE | 1.20                                     | 1.12                                     | 7.27        |
| 45      | 004400146 | LIFE INSURANCE SERVICES INCLUDING INSURANCE AUXILLARY SERVICES RELATING TO LIFE INSURANCE             | 0.00                                     | 0.23                                     | -98.76      |
| 46      | 004400147 | CARGO HANDLING SERVICES                                                                               | 0.66                                     | 1.45                                     | -54.11      |
| 47      | 004400148 | STORAGE AND WAREHOUSE SERVICES                                                                        | 0.66                                     | 0.47                                     | 38.74       |
| 48      | 004400149 | EVENT MANAGEMENT SERVICES                                                                             | 0.96                                     | 0.39                                     | 148.27      |
| 49      | 004400150 | RAIL TRAVEL AGENT SERVICES                                                                            | 0.00                                     | 0.00                                     | 0.00        |
| 50      | 004400151 | HEALTH CLUB AND FITNESS CENTERS SERVICES                                                              | 0.08                                     | 0.08                                     | 2.98        |

| Sl. No. | Head Code | Head Nomenclature                                                                           | Upto the month of May. 2023 (FY 2023-24) | Upto the month of May. 2022 (FY 2022-23) | Growth in % |
|---------|-----------|---------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|-------------|
| 51      | 004400152 | BEAUTY PARLOURS SERVICES                                                                    | 0.21                                     | 0.27                                     | -22.02      |
| 52      | 004400153 | FASHION DESIGNING SERVICES                                                                  | 0.00                                     | 0.00                                     | 0.00        |
| 53      | 004400154 | CABLE OPERATORS SERVICES                                                                    | 0.25                                     | 0.73                                     | -65.58      |
| 54      | 004400155 | DRYCLEANING SERVICES                                                                        | 0.07                                     | 0.00                                     | 0.00        |
| 55      | 004400156 | BUSINESS AUXILIARY SERVICES                                                                 | -0.65                                    | -7.07                                    | -90.86      |
| 56      | 004400157 | COMMERCIAL TRAINING AND COACHING CENTRE                                                     | 1.40                                     | 3.40                                     | -59.02      |
| 57      | 004400158 | COMMISSIONING AND INSTALLATION AGENCY                                                       | 1.50                                     | 3.52                                     | -57.26      |
| 58      | 004400159 | FRANCHISE SERVICE                                                                           | 0.34                                     | 0.03                                     | 972.30      |
| 59      | 004400160 | INTERNET CAFE                                                                               | 0.00                                     | 0.00                                     | 0.00        |
| 60      | 004400161 | MAINTENANCE AND REPAIR SERVICE                                                              | 3.13                                     | 4.00                                     | -21.74      |
| 61      | 004400162 | A TECHNICAL TESTING AND ANALYSIS: TECHNICAL INSPECTION AND CERTIFICATION AGENCY             | 3.41                                     | 0.24                                     | 1305.98     |
| 62      | 004400163 | BUSINESS EXHIBITION SERVICES                                                                | 0.06                                     | 0.08                                     | -23.92      |
| 63      | 004400164 | AIRPORT SERVICES                                                                            | 0.00                                     | 0.00                                     | 0.00        |
| 64      | 004400165 | TRANSPORT OF GOODS BY ROAD                                                                  | 5.58                                     | 5.03                                     | 10.98       |
| 65      | 004400166 | TRANSPORT OF GOODS BY AIR                                                                   | 0.02                                     | -0.02                                    | -216.01     |
| 66      | 004400167 | SURVEY AND EXPLORATION OF MINERALS                                                          | 0.02                                     | 0.06                                     | -61.64      |
| 67      | 004400168 | OPINION POLL SERVICES                                                                       | 0.00                                     | 0.00                                     | 0.00        |
| 68      | 004400169 | INTELLECTUAL PROPERTY SERVICES OTHER THAN COPYRIGHT                                         | 0.09                                     | 0.22                                     | -60.30      |
| 69      | 004400170 | FORWARD CONTRACT SERVICES                                                                   | 0.00                                     | 0.00                                     | 0.00        |
| 70      | 004400171 | TV RADIO PROGRAMME PRODUCTION                                                               | 0.07                                     | 0.10                                     | -30.54      |
| 71      | 004400172 | CONSTRUCTION SERVICES IN RESPECT OF COMMERCIAL OR INDUSTRIAL BUILDINGS AND CIVIL STRUCTURES | 5.31                                     | 5.40                                     | -1.65       |
| 72      | 004400173 | TRAVEL AGENTS (OTHER THAN AIR/TRAVEL AGENTS)                                                | 0.03                                     | 0.10                                     | -64.80      |

| Sl. No. | Head Code | Head Nomenclature                                                                                                                                           | Upto the month of May. 2023 (FY 2023-24) | Upto the month of May. 2022 (FY 2022-23) | Growth in % |
|---------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|-------------|
| 73      | 004400174 | TRANSPORT OF GOODS THROUGH PIPELINE OR OTHER CONDUIT                                                                                                        | 0.00                                     | 0.00                                     | 0.00        |
| 74      | 004400175 | SITE FORMATION AND CLEARANCE, EXCAVATION AND EARTH MOVING AND DEMOLITION SERVICES OTHER THAN THOSE PROVIDED TO AGRICULTURE RIGATION & WATERSHED DEVELOPMENT | 0.14                                     | 0.47                                     | -69.59      |
| 75      | 004400176 | DREDGING SERVICE OF RIVER, PORT, HARBOUR, BACKWATER OR ESTUARY                                                                                              | 0.00                                     | 0.35                                     | -100.00     |
| 76      | 004400177 | SURVEY AND MAP MAKING OTHER THAN THOSE BY GOVERNMENT DEPARTMENTS                                                                                            | 0.29                                     | 0.04                                     | 596.56      |
| 77      | 004400178 | CLEANING SERVICES OTHER THAN IN RELATION TO AGRICULTURE, HORTICULTURE, HORTICULTURE, ANIMAL HUSBANDRY OR DAIRYING                                           | 0.26                                     | 0.16                                     | 56.08       |
| 78      | 004400179 | MEMBERSHIP OF CLUB OR ASSOCIATION WITH SPECIFIED EXCLUSIONS                                                                                                 | 0.29                                     | 0.34                                     | -15.94      |
| 79      | 004400180 | PACKAGING SERVICES                                                                                                                                          | 0.00                                     | 0.03                                     | -95.86      |
| 80      | 004400181 | MAILING LIST COMPILATION AND MAILING                                                                                                                        | 0.00                                     | 0.01                                     | 0.00        |
| 81      | 004400182 | CONSTRUCTION OF RESIDENTIAL COMPLEXES HAVING MORE THAN TWELVE RESIDENTIAL HOUSES OR APARTMENTS TOGETHER WITH COMMON AREAS & OTHER APURTENANCES              | 3.18                                     | 8.34                                     | -61.82      |
| 82      | 004400183 | SERVICE PROVIDED BY A REGISTRAR TO AN ISSUE                                                                                                                 | 0.00                                     | 0.00                                     | 0.00        |
| 83      | 004400184 | SERVICE PROVIDED BY A SHARE TRANSFER AGENT                                                                                                                  | 0.02                                     | 0.00                                     | 0.00        |
| 84      | 004400185 | AUTOMATED TELLER MACHINE OPERATIONS, MAINTENANCE OR MANAGEMENT                                                                                              | 0.03                                     | 0.02                                     | 36.69       |
| 85      | 004400186 | SERVICE PROVIDED BY A RECOVERY AGENT                                                                                                                        | 0.05                                     | 0.17                                     | -70.42      |
| 86      | 004400187 | SALE OF SPACE OR TIME FOR ADVERTISEMENT OTHER THAN THE IN PRINT MEDIA                                                                                       | 0.16                                     | 0.47                                     | -65.95      |
| 87      | 004400188 | SPONSORSHIP SERVICES PROVIDED TO ANYBODY CORPORATE OR FIRM OTHER THAN SPONSORSHIP OF SPORTS EVENTS                                                          | 0.01                                     | 1.15                                     | -99.24      |
| 88      | 004400189 | TRANSPORT OF PASSENGERS EMBARKING ON INTERNATIONAL JOURNEY BY AIR OTHER THAN THE ECONOMY CLASS PASSENGERS                                                   | 1.40                                     | 11.72                                    | -88.01      |
| 89      | 004400190 | TRANSPORT OF GOODS IN CONTAINERS BY RAIL BY ANY PERSON OTHER THAN GOVERNMENT RAILWAY                                                                        | 0.01                                     | 0.02                                     | -43.62      |
| 90      | 004400191 | BUSINESS SUPPORT SERVICES                                                                                                                                   | 1.08                                     | 5.02                                     | -78.43      |

| Sl. No. | Head Code | Head Nomenclature                                                                                                                                                                                 | Upto the month of May. 2023 (FY 2023-24) | Upto the month of May. 2022 (FY 2022-23) | Growth in % |
|---------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|-------------|
| 91      | 004400192 | AUCTIONERS SERVICE OTHER THAN AUCTION OF PROPERTY UNDER DIRECTIONS OR ORDERS OF A COURT OF LAW OR AUCTION BY THE CENTRAL GOVERNMENT                                                               | 0.18                                     | 0.00                                     | 0.00        |
| 92      | 004400193 | PUBLIC RELATIONS SERVICE                                                                                                                                                                          | 0.11                                     | 0.00                                     | 0.00        |
| 93      | 004400194 | SHIP MANAGEMENT SERVICES                                                                                                                                                                          | 0.25                                     | 0.03                                     | 832.56      |
| 94      | 004400195 | INTERNET TELEPHONY SERVICE                                                                                                                                                                        | 0.33                                     | 0.23                                     | 45.88       |
| 95      | 004400196 | TRANSPORT OF PERSONS BY CRUISE SHIP                                                                                                                                                               | 0.00                                     | 0.00                                     | 0.00        |
| 96      | 004400197 | CREDIT CARD,DEBIT CARD,CHANGE CARD OR PAYMENT CARD RELATED SERVICES                                                                                                                               | 0.53                                     | 0.97                                     | -45.82      |
| 97      | 004400198 | SERVICES PROVIDED BY A TELEGRAPH AUTHORITY IN RELATION TO TELECOM MUNICATION SERVICES                                                                                                             | 3.32                                     | 1.80                                     | 85.04       |
| 98      | 004400199 | SERVICES PROVIDED IN RELATION TO MINING OF MINERAL, OIL OR GAS                                                                                                                                    | 0.66                                     | 0.53                                     | 24.88       |
| 99      | 004400200 | SERVICES PROVIDED IN RELATION TO RENTING OF IMMOVABLE PROPERTY FOR USE IN COURSE OR FURTHER OF BUS OR COMMERCE                                                                                    | 3.55                                     | 6.48                                     | -45.28      |
| 100     | 004400201 | SERVICES PROVIDED IN RELATION TO EXECUTION OF A WORKS CONTRACT                                                                                                                                    | 42.26                                    | 43.19                                    | -2.16       |
| 101     | 004400202 | SERVICES PROVIDED IN RELATION TO DEVPT SUPPLY OF CONTENT FOR USE TELECOM SERVICES, ADVERTISING AGENCY SERVICES & DATABASE SERVICES OR RETREIVAL SERVICES                                          | 0.02                                     | 0.00                                     | 0.00        |
| 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    | 0.02                                     | 0.14                                     | -82.94      |
| 103     | 004400204 | SERVICE PROVIDED IN RELATION TO DESIGN SERVICES                                                                                                                                                   | 0.07                                     | 0.48                                     | -86.33      |
| 104     | 004400205 | SERVICES PROVIDED BY ANY PERSON IN RELATION TO INFORMATION TECHNOLOGY SOFTWARE FOR USE IN THE COURSE OR FURTHERANCE OF BUSINESS OR COMMERCE                                                       | 2.20                                     | 1.99                                     | 10.37       |
| 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                                     | 0.00                                     | 0.00        |
| 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 May. 2023 (FY 2023-24) | Upto the month of May. 2022 (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                                     | 0.00                                     | 0.00        |
| 109     | 004400210 | SERVICES PROVIDED BY ANY PERSON IN RELATION TO SUPPLY OF TANGIBLE GOODS INCLUDING MACHENRY,EQIPMENT AND APPLIANCES FOR USE           | 6.95                                     | 1.82                                     | 281.27      |
| 110     | 004400211 | COSMETIC SURGERY OR PLASTIC SURGERY SERVICE                                                                                          | 0.08                                     | 0.10                                     | -17.43      |
| 111     | 004400212 | TRANSPORT OF COASTAL GOODS & GOODS THROUGH NATIONAL WATERWAYS OR GOODS THROUGH INLAND WATER                                          | 0.00                                     | 0.08                                     | -95.55      |
| 112     | 004400213 | LEGAL CONSULTANCY SERVICE                                                                                                            | 0.36                                     | 0.50                                     | -28.14      |
| 113     | 004400214 | SERVICES OF PROMOTING MARKETING OR ORGANIZING OF GAMES OF CHANCE INCLUDING LOTTERY, BINGO OR LOTTO                                   | 0.00                                     | 0.00                                     | 0.00        |
| 114     | 004400215 | HEALTH SERVICES LIKE (A) HEALTH CHECK UP UNDERTAKEN BY HOSPITALS OR MEDICAL ESTABLISHMENTS FOR EMPLO                                 | 0.57                                     | 0.47                                     | 21.53       |
| 115     | 004400216 | SERVICES PROVIDED MAINTENANCE OF MEDICAL RECORDS OF EMPLOYEES BUSINESS ENTITY                                                        | 0.04                                     | 0.00                                     | 0.00        |
| 116     | 004400217 | SERVICES OF PROMOTING A BRAND OF GOODS SERVICES EVENTS BUSINESS ENTITY ETC.                                                          | 0.16                                     | 0.11                                     | 39.71       |
| 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                                                                                            | 0.01                                     | 0.15                                     | -91.77      |
| 119     | 004400220 | SERVICES RELATED TO (A) TRANSFERRING TEMPORARILY OR (B) PERMITTING THE USE OR ENJOYMENT OF ANY COPYR                                 | 0.01                                     | 0.05                                     | -87.39      |
| 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 AIRCONDTIONED RESTURANTS                                                                                                 | 0.75                                     | 0.89                                     | -15.71      |
| 122     | 004400223 | SERVICES OF PROVIDING OF ACCOMODATIONS IN HOTELS                                                                                     | 0.75                                     | 1.90                                     | -60.55      |
| 123     | 004400224 | ALL TAXABLE SERVICES                                                                                                                 | 0.00                                     | 0.00                                     | -100.00     |
| 124     | 004400225 | OTHER TAXABLE SERVICES                                                                                                               | 64.39                                    | 16.23                                    | 296.77      |
| 125     | 004400500 | RECEIPT AWAITING TRANSFER TO OTHER MINOR HEADS                                                                                       | 43.37                                    | 0.00                                     | 0.00        |

| Sl. No. | Head Code | Head Nomenclature                                            | Upto the month of May. 2023<br>(FY 2023-24) | Upto the month of May. 2022<br>(FY 2022-23) | Growth in %   |
|---------|-----------|--------------------------------------------------------------|---------------------------------------------|---------------------------------------------|---------------|
| 126     | 004400504 | PRIMARY EDUCATION CESS                                       | 0.09                                        | -2.25                                       | -104.05       |
| 127     | 004400505 | SECONDARY AND HIGHER EDUCATION CESS                          | 0.04                                        | 0.23                                        | -81.84        |
| 128     | 004400506 | SWACHH BHARAT CESS                                           | 0.39                                        | 1.02                                        | -61.71        |
| 129     | 004400507 | KRISHI KALYAN CESS                                           | 0.33                                        | 0.82                                        | -59.35        |
| 130     | 004400700 | RECEIPTS UNDER KAR VIVAD SAMADHAN SCHEME,1998                | 0.00                                        | 0.00                                        | 0.00          |
| 131     | 004400800 | OTHER RECEIPTS                                               | 0.00                                        | 0.00                                        | -100.00       |
|         |           | <b>Total</b>                                                 | <b>243.74</b>                               | <b>167.76</b>                               | <b>45.29</b>  |
|         |           | <b>Service Tax Collected of other Ministries/Departments</b> | <b>0.01</b>                                 | <b>0.13</b>                                 | <b>-92.31</b> |
|         |           | <b>Total Net Collection</b>                                  | <b>243.75</b>                               | <b>167.89</b>                               | <b>45.18</b>  |

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



## GST Refund Report (FY 2023-24)

(Rs. in crores)

| Head Nomenclature                         |                                | PAOs                            | Major/Minor Head                                   | FY 2022-23<br>(upto Syp.I) | FY 2023-24      |                 |                 |
|-------------------------------------------|--------------------------------|---------------------------------|----------------------------------------------------|----------------------------|-----------------|-----------------|-----------------|
|                                           |                                |                                 |                                                    |                            | Apr.2023        | May.2023        | Progressive     |
| (a)                                       | (b)                            | (c)                             | (d)                                                | (e)                        | (f)             | (g)             | (h)             |
| IGST                                      | EXPORTS                        | 006893 e-PAO (IGST Dom)         | 0008.02.101.02.02                                  | 104770.84                  | 8013.36         | 9189.26         | 17202.62        |
|                                           | UIN (against RFD 10)           | 006893 e-PAO (IGST Dom)         | 0008.02.101.02.07                                  | 150.90                     | 0.94            | 4.12            | 5.06            |
|                                           | Against RFD 01-A               | Field PAOs                      | 0008.02.101.02.11/102.02/<br>103.02/104.02/ 800.02 | 314.26                     | 0.31            | 19.03           | 19.34           |
|                                           | On-line Refund against RFD 01  | 008769 e-PAO (Single Authority) | 0008.02.101.02.11/102.02/<br>103.02/104.02/800.02  | 46765.11                   | 6444.65         | 5553.29         | 11997.94        |
|                                           | <b>TOTAL</b>                   |                                 | <b>IGST</b>                                        | <b>152001.11</b>           | <b>14459.26</b> | <b>14765.70</b> | <b>29224.96</b> |
| CGST                                      | UIN (against RFD 10)           | 006893 e-PAO                    | 0005.00.101.02.07                                  | 201.90                     | 0.63            | 4.55            | 5.18            |
|                                           | Against RFD 01-A               | Field PAOs                      | 0005.00.101.02.11/102.02/<br>103.02/104.02/ 800.02 | 406.87                     | 0.12            | 36.43           | 36.55           |
|                                           | On- line Refund against RFD 01 | 008769 e-PAO (Single Authority) | 0005.00.101.02.11/102.02<br>103.02/104.02/800.02   | 28925.54                   | 3395.65         | 2895.17         | 6290.82         |
|                                           | <b>TOTAL</b>                   |                                 | <b>CGST</b>                                        | <b>29,534.31</b>           | <b>3396.40</b>  | <b>2936.15</b>  | <b>6332.55</b>  |
| UTGST<br>(OT)                             | On-line Refund against RFD 01  | 008769-e-PAO (Single Authority) | 0007.06.101.02.11                                  | 10.23                      | 0.00            | 0.50            | 0.50            |
|                                           | <b>TOTAL</b>                   |                                 | <b>UTGST(OT)</b>                                   | <b>10.23</b>               | <b>0.00</b>     | <b>0.50</b>     | <b>0.50</b>     |
| GST<br>COMP<br>CESS                       | UIN (against RFD 10)           | 006893 e_PAO                    | 0009.02.101.02.07                                  | 5.25                       | 0.08            | 0.70            | 0.78            |
|                                           | Against RFD 01-A               | Field PAOs                      | 0009.02.101.02.11/102.02/<br>103.02/104.02/ 800.02 | 1.59                       | 0.00            | 0.04            | 0.04            |
|                                           | On-line Refund against RFD 01  | 008769 e-PAO (Single Authority) | 0009.02.101.02.11/102<br>.02/ 103.02/104.02        | 2365.57                    | 163.21          | 243.06          | 406.27          |
|                                           | <b>TOTAL</b>                   |                                 | <b>Comp. Cess</b>                                  | <b>2,372.41</b>            | <b>163.29</b>   | <b>243.80</b>   | <b>407.09</b>   |
| <b>Grand Total</b>                        |                                |                                 |                                                    | <b>1,83,918.06</b>         | <b>18018.95</b> | <b>17946.15</b> | <b>35965.10</b> |
| Refund<br>(on behalf<br>of State/<br>UTs) | UIN (against RFD 10)           | 006893 ePAO (GST Mumbai)        | Balance (to be recovered)                          | -42.48                     | 0.68            | 3.86            | 4.54            |
|                                           | On-line Refund against RFD 01  | 008769 e-PAO (Single Authority) | Balance (to be recovered)                          | 246.43                     | 885.92          | 252.16          | 1138.08         |
|                                           | <b>TOTAL (Balance)</b>         |                                 |                                                    | <b>203.95</b>              | <b>886.60</b>   | <b>256.02</b>   | <b>1142.62</b>  |

**IGST REGULAR SETTLEMENT (Towards Center)**

| FY 2023-24 |       |                |            |           | (Rs. in crore)     |
|------------|-------|----------------|------------|-----------|--------------------|
| 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          |

**IGST REGULAR SETTLEMENT (Towards States)**

| FY 2023-24 |       |                |            |           | (Rs. in crore)     |
|------------|-------|----------------|------------|-----------|--------------------|
| Sl. No.    | Month | Monthly Figure |            |           | Progressive Figure |
|            |       | Gross          | Adjustment | Net       |                    |
| 1          | April | 37,959.05      | 0.00       | 37,959.05 | -                  |
| 2          | May   | 29,769.41      | 0.00       | 29,769.41 | 67,728.46          |

## IGST Regular Settlement (State/UT wise)

(Rs. in crore)

| Sl. No. | States            | Head code           | State Code | FY 2017-18 to FY 2020-21 | FY 2021-22 | FY 2022-23 (upto Syp.I) | F.Y.2023-24 |          |             |
|---------|-------------------|---------------------|------------|--------------------------|------------|-------------------------|-------------|----------|-------------|
|         |                   |                     |            |                          |            |                         | Apr.2023    | May.2023 | Progressive |
| 1       | Jammu & Kashmir   | 0008.02.106/953/954 | 01         | 9,952.99                 | 3,982.37   | 4,651.77                | 523.80      | 383.05   | 906.85      |
| 2       | Himachal Pradesh  | 0008.02.106/953/954 | 02         | 5,402.63                 | 2,402.30   | 2,983.77                | 320.52      | 245.88   | 566.40      |
| 3       | Punjab            | 0008.02.106/953/954 | 03         | 22,375.31                | 8,646.57   | 10,898.31               | 1230.00     | 966.17   | 2196.17     |
| 4       | Chandigarh        | 0008.02.107/956/957 | 04         | 2,840.23                 | 1,065.99   | 1,412.08                | 151.26      | 119.44   | 270.70      |
| 5       | Uttarakhand       | 0008.02.106/953/954 | 05         | 2,304.12                 | 1,932.05   | 2,470.63                | 301.17      | 254.15   | 555.32      |
| 6       | Haryana           | 0008.02.106/953/954 | 06         | 17,155.75                | 8,696.04   | 11,925.43               | 1570.24     | 1024.11  | 2594.35     |
| 7       | Delhi             | 0008.02.106/953/954 | 07         | 24,770.84                | 10,585.42  | 13,696.59               | 1675.20     | 1243.93  | 2919.12     |
| 8       | Rajasthan         | 0008.02.106/953/954 | 08         | 33,692.11                | 13,674.07  | 18,413.77               | 2155.40     | 1634.49  | 3789.89     |
| 9       | Uttar Pradesh     | 0008.02.106/953/954 | 09         | 81,676.98                | 29,875.56  | 36,805.93               | 4139.80     | 3303.35  | 7443.14     |
| 10      | Bihar             | 0008.02.106/953/954 | 10         | 32,042.65                | 12,306.00  | 15,133.70               | 1548.50     | 1434.55  | 2983.05     |
| 11      | Sikkim            | 0008.02.106/953/954 | 11         | 760.12                   | 377.68     | 524.88                  | 59.41       | 53.59    | 113.00      |
| 12      | Arunachal Pradesh | 0008.02.106/953/954 | 12         | 1,563.09                 | 789.16     | 1,118.81                | 130.31      | 127.33   | 257.63      |
| 13      | Nagaland          | 0008.02.106/953/954 | 13         | 1,408.79                 | 634.07     | 723.50                  | 71.40       | 61.54    | 132.93      |
| 14      | Manipur           | 0008.02.106/953/954 | 14         | 1,928.49                 | 825.11     | 1,102.00                | 114.58      | 53.10    | 167.68      |
| 15      | Mizoram           | 0008.02.106/953/954 | 15         | 1,259.55                 | 556.14     | 653.11                  | 66.82       | 58.19    | 125.01      |
| 16      | Tripura           | 0008.02.106/953/954 | 16         | 2,126.85                 | 834.56     | 983.62                  | 93.69       | 95.76    | 189.44      |
| 17      | Meghalaya         | 0008.02.106/953/954 | 17         | 1,692.62                 | 723.67     | 965.90                  | 92.81       | 102.85   | 195.66      |
| 18      | Assam             | 0008.02.106/953/954 | 18         | 14,652.12                | 5,513.80   | 7,126.17                | 813.66      | 682.87   | 1496.52     |
| 19      | West Bengal       | 0008.02.106/953/954 | 19         | 34,911.62                | 12,323.53  | 16,377.48               | 1570.30     | 1454.16  | 3024.46     |
| 20      | Jharkhand         | 0008.02.106/953/954 | 20         | 8,609.61                 | 2,818.47   | 3,302.97                | 250.93      | 322.13   | 573.06      |
| 21      | Odisha            | 0008.02.106/953/954 | 21         | 15,148.09                | 3,548.16   | 4,755.94                | 699.60      | 420.86   | 1120.45     |
| 22      | Chhattisgarh      | 0008.02.106/953/954 | 22         | 7,415.54                 | 2,113.24   | 3,498.81                | 492.04      | 250.07   | 742.11      |
| 23      | Madhya Pradesh    | 0008.02.106/953/954 | 23         | 33,177.73                | 12,082.67  | 16,020.67               | 1577.89     | 1592.13  | 3170.02     |

| Sl. No. | States               | Head code           | State Code | FY 2017-18 to FY 2020-21 | FY 2021-22         | FY 2022-23 (upto Syp.I) | F.Y.2023-24     |                 |                 |
|---------|----------------------|---------------------|------------|--------------------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
|         |                      |                     |            |                          |                    |                         | Apr.2023        | May.2023        | Progressive     |
| 24      | Gujarat              | 0008.02.106/953/954 | 24         | 26,166.80                | 13,045.23          | 18,540.77               | 2434.47         | 1784.82         | 4219.29         |
| 25      | Daman and Diu        | 0008.02.107/956/957 | 25         | 61.82                    | 26.20              | 0.94                    | 0.03            | 0.03            | 0.06            |
| 26      | Dadra & Nagar Haveli | 0008.02.107/956/957 | 26         | 371.68                   | 405.60             | 460.33                  | 60.69           | 45.02           | 105.71          |
| 27      | Maharashtra          | 0008.02.106/953/954 | 27         | 71,388.60                | 29,958.58          | 40,066.20               | 4906.52         | 3331.02         | 8237.54         |
| 28      | Karnataka            | 0008.02.106/953/954 | 29         | 53,802.63                | 22,434.82          | 28,059.93               | 3092.38         | 2681.87         | 5774.24         |
| 29      | Goa                  | 0008.02.106/953/954 | 30         | 2,818.91                 | 1,242.51           | 1,448.60                | 164.05          | 141.20          | 305.25          |
| 30      | Lakshadweep          | 0008.02.107/956/957 | 31         | 49.10                    | 23.35              | 37.14                   | 16.57           | 6.94            | 23.51           |
| 31      | Kerala               | 0008.02.106/953/954 | 32         | 36,313.22                | 12,690.76          | 15,916.72               | 1620.61         | 1347.31         | 2967.91         |
| 32      | Tamil Nadu           | 0008.02.106/953/954 | 33         | 45,334.01                | 16,887.62          | 20,110.16               | 2196.17         | 1728.14         | 3924.31         |
| 33      | Puducherry           | 0008.02.106/953/954 | 34         | 1,335.22                 | 495.58             | 633.59                  | 66.03           | 62.67           | 128.70          |
| 34      | Andaman & Nicobar    | 0008.02.107/956/957 | 35         | 682.17                   | 231.53             | 295.43                  | 31.79           | 26.13           | 57.92           |
| 35      | Telangana            | 0008.02.106/953/954 | 36         | 37,862.36                | 14,627.05          | 20,241.59               | 1891.06         | 1576.12         | 3467.18         |
| 36      | Andhra Pradesh       | 0008.02.106/953/954 | 37         | 35,469.08                | 12,666.26          | 15,273.66               | 1744.48         | 1067.75         | 2812.23         |
| 37      | Ladaakh              | 0008.02.107/956/957 | 38         | 126.10                   | 226.81             | 346.03                  | 21.10           | 19.84           | 40.94           |
| 38      | UT (Other Territory) | 0008.02.107/956/957 | 97         | 841.30                   | 229.28             | 519.29                  | 63.79           | 66.87           | 130.67          |
|         | <b>Total</b>         |                     |            | <b>6,69,490.82</b>       | <b>2,61,497.81</b> | <b>3,37,496.22</b>      | <b>37959.05</b> | <b>29769.41</b> | <b>67728.46</b> |

### IGST ADVANCE APPORTIONMENT (Month wise)

(Rs in crore)

|                         | 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 (upto Syp.I) | 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          |
| <b>FY 2023-24</b>       |                       |                  |                    |                       |                  |                    |                       |               |                 |                       |                  |                    |
| <b>April 2023</b>       | 0.00                  | 0.00             | 0.00               | 0.00                  | 0.00             | 0.00               | 0.00                  | 0.00          | 0.00            | 0.00                  | 0.00             | 0.00               |
| <b>May 2023</b>         | 0.00                  | 0.00             | 0.00               | 0.00                  | 0.00             | 0.00               | 0.00                  | 0.00          | 0.00            | 0.00                  | 0.00             | 0.00               |
| <b>Outstanding</b>      | <b>1,95,500.00</b>    | <b>19,500.00</b> | <b>1,76,000.00</b> | <b>1,94,075.49</b>    | <b>19,384.15</b> | <b>1,74,691.34</b> | <b>1,424.51</b>       | <b>115.85</b> | <b>1,308.66</b> | <b>3,91,000.00</b>    | <b>39,000.00</b> | <b>3,52,000.00</b> |

### IGST ADVANCE APPORTIONMENT (State/UT wise)

(Rs. in crore)

| Sl. No. | States            | Head Code   | State Code | FY 2017-18 to FY 2021-22 | FY 2022-23 (Syp.I) | FY 2023-24 |          | Progressive FY 2017-18 to May, 2023 |
|---------|-------------------|-------------|------------|--------------------------|--------------------|------------|----------|-------------------------------------|
|         |                   |             |            |                          |                    | Apr.2023   | May.2023 |                                     |
| 1       | Jammu and Kashmir | 0008.02.960 | 01         | 1,790.94                 | 270.85             | 0.00       | 0.00     | 2061.79                             |
| 2       | Himachal Pradesh  | 0008.02.960 | 02         | 1,403.89                 | 213.44             | 0.00       | 0.00     | 1617.34                             |
| 3       | Punjab            | 0008.02.960 | 03         | 5,686.56                 | 863.24             | 0.00       | 0.00     | 6549.80                             |
| 4       | Chandigarh        | 0008.02.961 | 04         | 521.68                   | 83.37              | 0.00       | 0.00     | 605.05                              |
| 5       | Uttarakhand       | 0008.02.960 | 05         | 2,058.24                 | 295.89             | 0.00       | 0.00     | 2354.14                             |
| 6       | Haryana           | 0008.02.960 | 06         | 5,904.74                 | 883.60             | 0.00       | 0.00     | 6788.33                             |
| 7       | Delhi             | 0008.02.960 | 07         | 6,479.93                 | 968.45             | 0.00       | 0.00     | 7448.39                             |
| 8       | Rajasthan         | 0008.02.960 | 08         | 6,457.23                 | 963.46             | 0.00       | 0.00     | 7420.69                             |
| 9       | Uttar Pradesh     | 0008.02.960 | 09         | 12,128.10                | 1879.53            | 0.00       | 0.00     | 14007.63                            |
| 10      | Bihar             | 0008.02.960 | 10         | 4,528.12                 | 707.07             | 0.00       | 0.00     | 5235.19                             |
| 11      | Sikkim            | 0008.02.960 | 11         | 81.92                    | 12.94              | 0.00       | 0.00     | 94.86                               |
| 12      | Arunachal Pradesh | 0008.02.960 | 12         | 60.62                    | 10.31              | 0.00       | 0.00     | 70.92                               |
| 13      | Nagaland          | 0008.02.960 | 13         | 61.99                    | 12.71              | 0.00       | 0.00     | 74.70                               |
| 14      | Manipur           | 0008.02.960 | 14         | 89.43                    | 16.25              | 0.00       | 0.00     | 105.69                              |
| 15      | Mizoram           | 0008.02.960 | 15         | 45.57                    | 8.85               | 0.00       | 0.00     | 54.42                               |
| 16      | Tripura           | 0008.02.960 | 16         | 282.00                   | 44.37              | 0.00       | 0.00     | 326.37                              |
| 17      | Meghalaya         | 0008.02.960 | 17         | 221.99                   | 35.16              | 0.00       | 0.00     | 257.15                              |
| 18      | Assam             | 0008.02.960 | 18         | 2,196.93                 | 332.32             | 0.00       | 0.00     | 2529.24                             |
| 19      | West Bengal       | 0008.02.960 | 19         | 7,654.94                 | 1159.86            | 0.00       | 0.00     | 8814.80                             |
| 20      | Jharkhand         | 0008.02.960 | 20         | 2,501.38                 | 373.23             | 0.00       | 0.00     | 2874.62                             |
| 21      | Odisha            | 0008.02.960 | 21         | 4,359.87                 | 646.11             | 0.00       | 0.00     | 5005.97                             |

| Sl. No. | States                    | Head Code   | State Code | FY 2017-18 to FY 2021-22 | FY 2022-23 (Syp.I) | FY 2023-24  |             | Progressive FY 2017-18 to May, 2023 |
|---------|---------------------------|-------------|------------|--------------------------|--------------------|-------------|-------------|-------------------------------------|
|         |                           |             |            |                          |                    | Apr.2023    | May.2023    |                                     |
| 22      | Chhattisgarh              | 0008.02.960 | 22         | 2,929.63                 | 429.84             | 0.00        | 0.00        | 3359.47                             |
| 23      | Madhya Pradesh            | 0008.02.960 | 23         | 5,661.95                 | 867.56             | 0.00        | 0.00        | 6529.51                             |
| 24      | Gujarat                   | 0008.02.960 | 24         | 11,555.52                | 1666.25            | 0.00        | 0.00        | 13221.78                            |
| 25      | Daman and Diu             | 0008.02.961 | 25         | 278.29                   | 39.43              | 0.00        | 0.00        | 317.72                              |
| 26      | Dadra and Nagar Haveli    | 0008.02.961 | 26         | 309.55                   | 44.98              | 0.00        | 0.00        | 354.54                              |
| 27      | Maharashtra               | 0008.02.960 | 27         | 23,836.83                | 3531.47            | 0.00        | 0.00        | 27368.30                            |
| 28      | Karnataka                 | 0008.02.960 | 29         | 13,999.62                | 2089.65            | 0.00        | 0.00        | 16089.27                            |
| 29      | Goa                       | 0008.02.960 | 30         | 869.28                   | 126.13             | 0.00        | 0.00        | 995.42                              |
| 30      | Lakshdeep                 | 0008.02.960 | 31         | 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        | 7271.15                             |
| 32      | Tamil Nadu                | 0008.02.960 | 33         | 11,496.77                | 1730.71            | 0.00        | 0.00        | 13227.48                            |
| 33      | Puducherry                | 0008.02.960 | 34         | 436.39                   | 63.98              | 0.00        | 0.00        | 500.37                              |
| 34      | Andaman & Nicobar Islands | 0008.02.961 | 35         | 26.03                    | 5.30               | 0.00        | 0.00        | 31.33                               |
| 35      | Telangana                 | 0008.02.960 | 36         | 5,861.51                 | 889.65             | 0.00        | 0.00        | 6751.16                             |
| 36      | Andhra Pradesh            | 0008.02.960 | 37         | 4,911.55                 | 773.87             | 0.00        | 0.00        | 5685.42                             |
|         | <b>Total</b>              |             |            | <b>1,53,000.00</b>       | <b>23,000.00</b>   | <b>0.00</b> | <b>0.00</b> | <b>176000.00</b>                    |

**Statement No. 1**

**Accounts Figure during the month of May, 2023 (FY 2023-24)**

(Rs. in Crores)

| Accounts Figure during the month of May, 2023 (FY 2023-24) |           |                  |          |                                 |                |                  | Accounts Figure during the month of May, 2022 (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./deptt | Total Net Collections | % of BE Achieved |
| (a)                                                        | (b)       | (c)              | (d)      | (e)                             | (f)            | (g)              | (h)                                                        | (i)              | (j)      | (k)                             | (l)            | (m)                            | (n)                   | (o)              |
| 0005-CGST                                                  | 811600    | 28233.95         | 2936.15  | 35369.22                        | 60667.02       | 7.47             | 660000                                                     | 25037.61         | 3085.70  | 27923.55                        | 49875.47       | -0.01                          | 49875.46              | 7.56             |
| 0007-UTGST (OT)                                            | 0         | 15.85            | 0.50     | 66.88                           | 82.23          | 0.00             | 0                                                          | 12.29            | 0.50     | 13.07                           | 24.86          | 0.00                           | 24.86                 | 0.00             |
| 0008-IGST (IMP)                                            |           | 41383.42         | 0.00     | 0.00                            | 41383.42       |                  |                                                            | 37076.86         | 0.00     | 0.00                            | 37076.86       | 0.00                           | 37076.86              |                  |
| 0008-IGST (Dom)                                            |           | 39471.54         | 14765.70 | -65138.64                       | -40432.80      |                  |                                                            | 35876.42         | 17165.41 | -51046.25                       | -32335.24      | 0.00                           | -32335.24             |                  |
| 0008-IGST (Total)                                          | 0         | 80854.96         | 14765.70 | -65138.64                       | 950.62         | 0.00             | 0                                                          | 72953.28         | 17165.41 | -51046.25                       | 4741.62        | 0.00                           | 4741.62               | 0.00             |
| 0009-Comp. Cess (IMP)                                      |           | 1055.96          | 0.00     | 0.00                            | 1055.96        |                  |                                                            | 873.06           | 0.00     | 0.00                            | 873.06         | 0.00                           | 873.06                |                  |
| 0009-Comp. Cess (Dom)                                      |           | 10428.54         | 243.80   | 0.00                            | 10184.74       |                  |                                                            | 9571.29          | 245.45   | 0.00                            | 9325.84        | 0.00                           | 9325.84               |                  |
| 0009-Comp. Cess (Total)                                    | 145000    | 11484.50         | 243.80   | 0.00                            | 11240.70       | 7.75             | 120000                                                     | 10444.35         | 245.45   | 0.00                            | 10198.90       | 0.00                           | 10198.90              | 8.50             |
| Total (A)                                                  | 956600    | 120589.26        | 17946.15 | -29702.54                       | 72940.57       | 7.62             | 780000                                                     | 108447.53        | 20497.06 | -23109.63                       | 64840.85       | -0.01                          | 64840.84              | 8.31             |
| 0037-Custom (Cash)                                         | 192029.69 | 18196.05         | 2901.55  | 0.00                            | 15294.50       | 7.96             | 181810                                                     | 16455.48         | 2319.23  | 0.00                            | 14130.61       | 5.64                           | 14136.25              | 7.78             |
| 0037-Custom (Scrips)                                       | 41070.31  | 0.00             | 0.00     | 0.00                            | 0.00           | 0.00             | 31190                                                      | 0.00             | 0.00     | 0.00                            | 0.00           | 0.00                           | 0.00                  | 0.00             |
| 0037-Custom Cash+Scrips                                    | 233100    | 18196.05         | 2901.55  | 0.00                            | 15294.50       | 6.56             | 213000                                                     | 16455.48         | 2319.23  | 0.00                            | 14130.61       | 5.64                           | 14136.25              | 6.64             |
| 0038-U.E.D                                                 | 339000    | 24925.47         | 81.26    | 0.00                            | 24844.21       | 7.33             | 335000                                                     | 30849.40         | 119.11   | 0.00                            | 30730.29       | 0.00                           | 30730.29              | 9.17             |
| 0044-SERVICE Tax                                           | 500       | 121.86           | 21.18    | 0.00                            | 100.68         | 20.14            | 2000                                                       | 106.84           | 25.04    | 0.00                            | 81.76          | 0.04                           | 81.80                 | 4.09             |
| TOTAL (B)                                                  | 572600    | 43243.38         | 3003.99  | 0.00                            | 40239.39       | 7.03             | 550000                                                     | 47411.72         | 2463.38  | 0.00                            | 44942.66       | 5.68                           | 44948.34              | 8.17             |
| Total (A+B)                                                | 1529200   | 163832.64        | 20950.14 | -29702.54                       | 113179.96      | 7.40             | 1330000                                                    | 155859.25        | 22960.44 | -23109.63                       | 109783.51      | 5.67                           | 109789.18             | 8.25             |

**NOTE:-**

1. The difference between Net collection reported earlier in Monthly Flash Figure Report (Rs.113865.71 crores) and Account Figure of May, 2023 is around 0.60 %.
2. The Accounts Figure during the month of May, 2022 (FY 2022-23) are inclusive of collection made by other Min./Deptts., whereas the figure May, 2023 (FY 2023-24) are not inclusive of collection made by other Min./Deptts. The collections made by other ministries/departments are reported directly to O/o CGA.
3. The refunds mentioned in the statement include drawbacks applicable in the case of Customs Duties
4. 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.
5. 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.
6. Scrips head code under customs 0037.00.101.99 -Basic Duty paid through Scrips.



| Accounts Figure up to the month of May, 2023 (FY 2023-24) |           |                  |          |                                  |                |                                |                       |                  | Accounts Figure up to the month of May, 2022 (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    | 66668.26         | 6332.55  | 81233.33                         | 141569.04      | 0.00                           | 141569.04             | 17.44            | 660000                                                    | 58189.87         | 5567.64  | 61346.26                        | 113968.49      | 0.00                           | 113968.49             | 17.27            |
| 0007-UTGST (OT)                                           | 0         | 37.58            | 0.50     | 130.67                           | 167.75         | 0.00                           | 167.75                |                  | 0                                                         | 31.43            | 1.85     | 38.28                           | 67.86          | 0.00                           | 67.86                 | 0.00             |
| 0008-IGST (IMP)                                           |           | 76187.37         | 0.00     | 0.00                             | 76187.37       | 0.00                           | 76187.37              |                  |                                                           | 73741.56         | 0.00     | 0.00                            | 73741.56       | 0.00                           | 73741.56              |                  |
| 0008-IGST (Dom)                                           |           | 93646.07         | 29224.96 | -148961.80                       | -84540.69      | 0.00                           | -84540.69             |                  |                                                           | 81105.15         | 27328.97 | -111431.34                      | -57655.16      | 0.00                           | -57655.16             |                  |
| 0008-IGST (Total)                                         | 0         | 169833.44        | 29224.96 | -148961.80                       | -8353.32       | 0.00                           | -8353.32              | 0.00             | 0                                                         | 154846.71        | 27328.97 | -111431.34                      | 16086.40       | 0.00                           | 16086.40              | 0.00             |
| 0009-Comp. Cess (IMP)                                     |           | 1956.75          | 0.00     | 0.00                             | 1956.75        | 0.00                           | 1956.75               |                  |                                                           | 1700.23          | 0.00     | 0.00                            | 1700.23        | 0.00                           | 1700.23               |                  |
| 0009-Comp. Cess (Dom)                                     |           | 21552.36         | 407.09   | 0.00                             | 21145.27       | 0.00                           | 21145.27              |                  |                                                           | 19363.55         | 429.67   | 0.00                            | 18933.88       | 0.00                           | 18933.88              |                  |
| 0009-Comp. Cess (Total)                                   | 145000    | 23509.11         | 407.09   | 0.00                             | 23102.02       | 0.00                           | 23102.02              | 15.93            | 120000                                                    | 21063.78         | 429.67   | 0.00                            | 20634.11       | 0.00                           | 20634.11              | 17.20            |
| Total (A)                                                 | 956600    | 260048.39        | 35965.10 | -67597.80                        | 156485.49      | 0.00                           | 156485.49             | 16.36            | 780000                                                    | 234131.79        | 33328.13 | -50046.80                       | 150756.86      | 0.00                           | 150756.86             | 19.33            |
| 0037-Customs (Cash)                                       | 192029.69 | 32078.86         | 5035.82  | 0.00                             | 27039.03       | 4.01                           | 27043.04              | 14.08            | 181810                                                    | 29076.16         | 4567.73  | 0.00                            | 24496.48       | 11.95                          | 24508.43              | 13.48            |
| 0037- Scrips                                              | 41070.31  | 0.00             | 0.00     | 0.00                             | 0.00           | 0.00                           | 0.00                  | 0.00             | 31190                                                     | 0.00             | 0.00     | 0.00                            | 0.00           | 0.00                           | 0.00                  | 0.00             |
| Total - Customs (Cash+Scrips)                             | 233100    | 32078.86         | 5035.82  | 0.00                             | 27039.03       | 4.01                           | 27043.04              | 11.60            | 213000                                                    | 29076.16         | 4567.73  | 0.00                            | 24496.48       | 11.95                          | 24508.43              | 11.51            |
| 0038-U.E.D                                                | 339000    | 25982.79         | 178.56   | 0.00                             | 25804.23       | 0.00                           | 25804.23              | 7.61             | 335000                                                    | 31024.57         | 198.18   | 0.00                            | 30826.39       | 0.00                           | 30826.39              | 9.20             |
| 0044-SERVICE Tax                                          | 500       | 276.76           | 33.01    | 0.00                             | 243.74         | 0.01                           | 243.75                | 48.75            | 2000                                                      | 218.22           | 50.33    | 0.00                            | 167.76         | 0.13                           | 167.89                | 8.39             |
| TOTAL (B)                                                 | 572600    | 58338.41         | 5247.39  | 0.00                             | 53087.00       | 4.02                           | 53091.02              | 9.27             | 550000                                                    | 60318.95         | 4816.24  | 0.00                            | 55490.63       | 12.08                          | 55502.71              | 10.09            |
| Total (A+B)                                               | 1529200   | 318386.80        | 41212.49 | -67597.80                        | 209572.49      | 4.02                           | 209576.51             | 13.70            | 1330000                                                   | 294450.74        | 38144.37 | -50046.80                       | 206247.49      | 12.08                          | 206259.57             | 15.51            |

## 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 April, 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

**Office of the Principal Chief Controller of Accounts,  
Central Board of Indirect Taxes and Customs, 1<sup>st</sup> Floor,  
DGACR Building, I.P. Estate, New Delhi-110002**