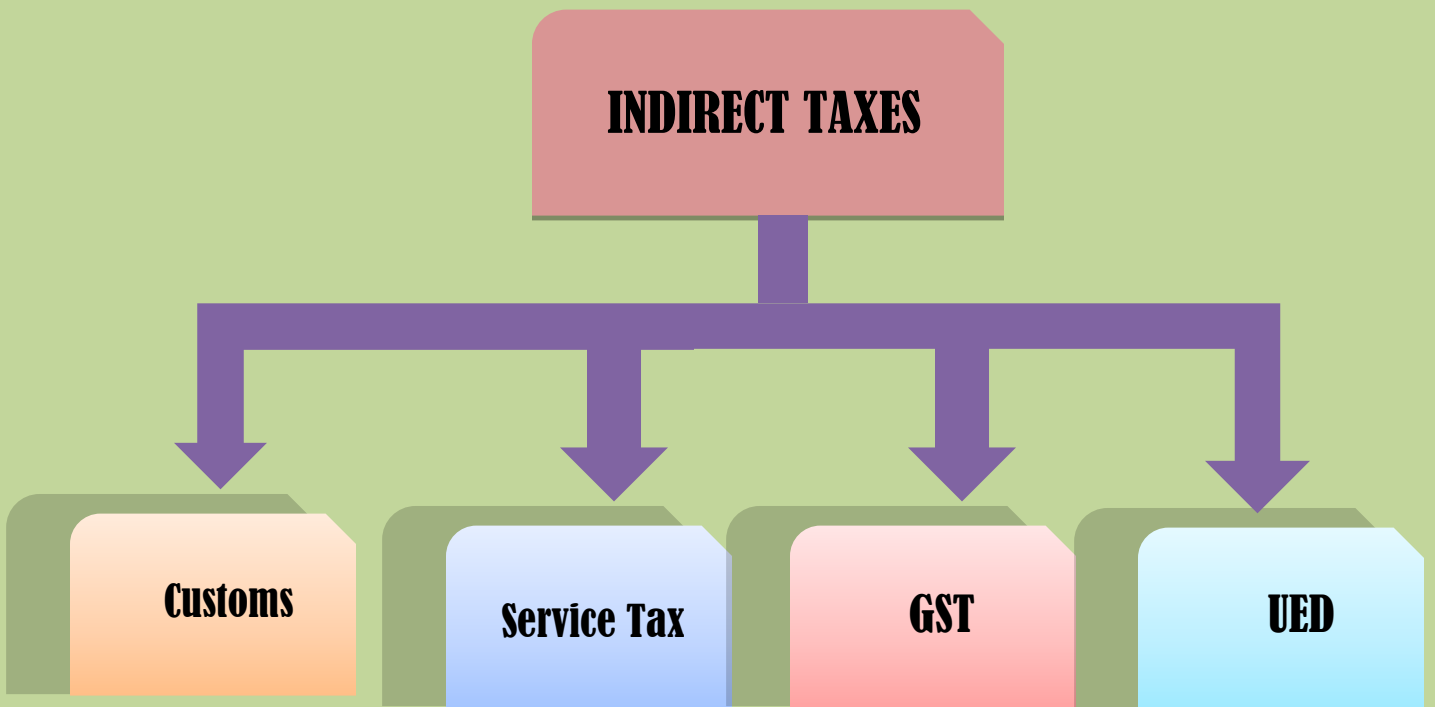




AN OVERVIEW OF INDIRECT TAXES

NOVEMBER, 2025



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

November, 2025

Executive Summary

Gross Collections

- Gross collection of Indirect Taxes (including GST) upto **November, 2025** is **Rs. 15,01,853.23 crore** in comparisons to **Rs. 14,75,108.64 crore** upto November in previous year, showing a growth of **1.81%**. Out of the Total Gross collection, the share of **CGST** is **Rs. 2,93,221.18 crore**, **UTGST (OT)** is **Rs. 223.10 crore**, **IGST** is **Rs. 7,62,689.82 crore**, **Compensation Cess** is **Rs. 88,168.54 crore**, **Custom Duty** is **Rs. 1,64,994.42 crore**, **UED** is **Rs. 1,92,258.13 crore** and **Service Tax** is **Rs. 298.04 crore**.

Net Collections (Total)

- Net collection upto **November, 2025** is **Rs. 9,95,214.19 crore** as compared to **Rs. 10,05,501.37 crore** upto November in previous year showing a growth of **-1.02%**. The net collection is **57.36%** of the B.E. of **Rs. 17,35,100 crore**.

Custom Duty (Net)

- Net collection upto **November, 2025** is **Rs. 1,42,857.79 crore** which is **59.52%** of B.E.

Customs Duty drawback and Refund

- The Custom duty drawback & Refund payments upto **November, 2025** are **Rs. 22,136.63 crore**. (13.42% of Gross Collections)

Union Excise Duty (Net)

- Net collection of Excise Duty upto **November, 2025** is **Rs. 1,91,296.87 crore** which is **60.35%** of B.E.

Union Excise Duty Refund

- The UED Refund payments upto **November, 2025** are **Rs. 961.26 crore**. (0.50 % of Gross Collections)

Service-Tax (Net)

- Net collection of Service Tax **upto November, 2025** is **Rs. -1,156.99 crore** which is - **1,156.99% of B.E.**

Service Tax Refund

- The Service Tax Refund payments **upto November, 2025** are **Rs. 1,455.03 crore.** (488.20% of Gross Collections)

CGST (Net)

- Net Collection of CGST **upto November, 2025** is **Rs. 6,36,472.69 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 November, 2025** is **Rs. 1,859.74 crore.**

IGST (Net)

- Net collection of IGST **upto November, 2025** is **Rs. -60,520.02 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 November, 2025** is **Rs. 84,404.11 crore.**

Refund of GST

- *An amount of **Rs. 1,68,438.77 crore** has been paid as GST Refund upto November, 2025 with following details:*

| | |
|---------------|-----------------------|
| ➤ CGST: | Rs. 26,714.46 crore |
| ➤ UTGST (OT) | Rs. 3.50 crore |
| ➤ IGST: | Rs. 1,37,956.38 crore |
| ➤ Comp. Cess: | Rs. 3,764.43 crore |

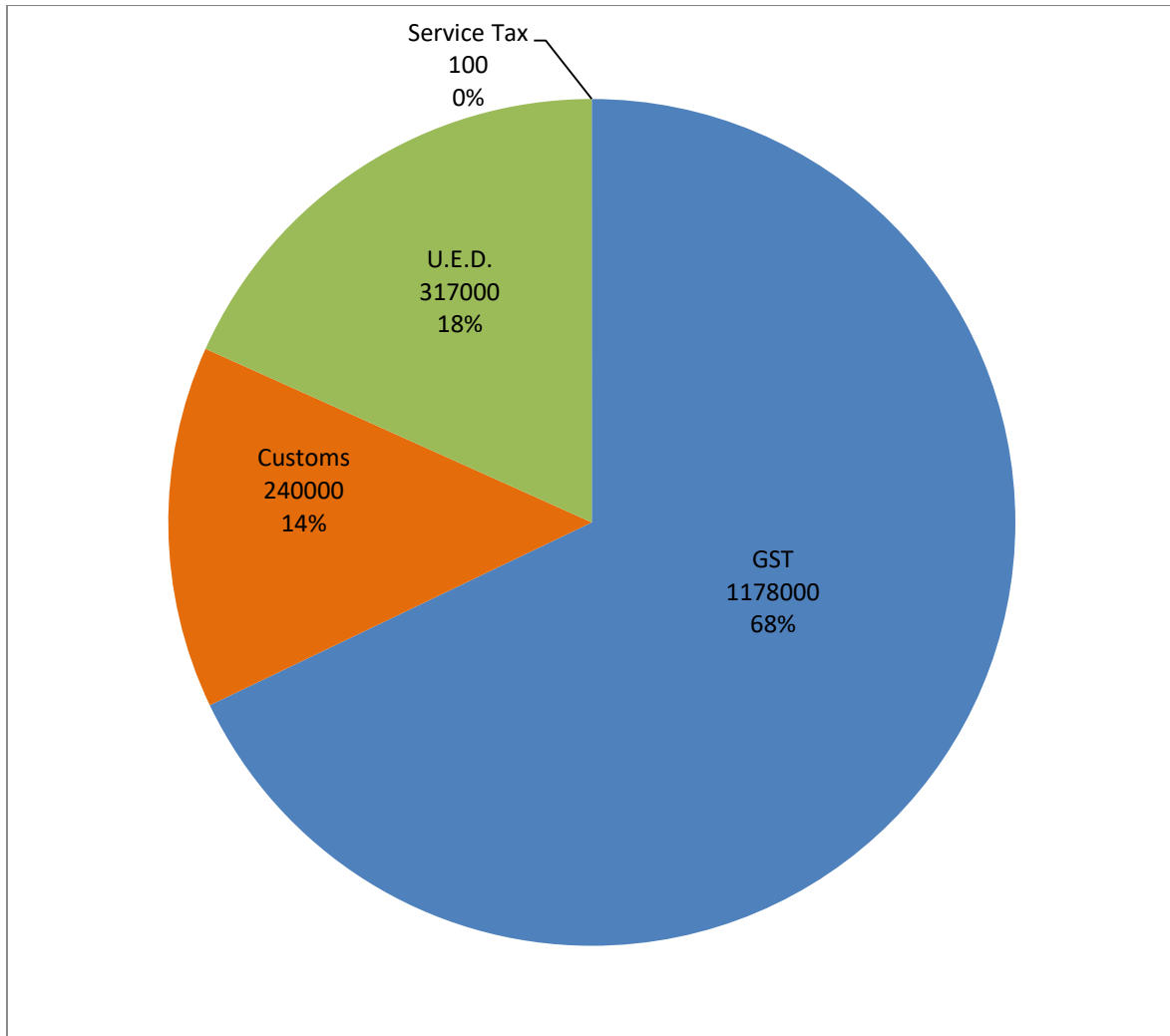
Executive Summary

Budget Estimate F.Y. 2025-26

Micro Perspective:-

| | |
|--|---------------------------------|
| 1. Total Receipt (Budget Estimate) : - | Rs. 17,35,100 Crores |
| 2. Share of GST Related Taxes : - (% of Total Indirect Taxes): - | Rs. 11,78,000 Crores 67.89 % |
| 3. Share of Custom Related Taxes : - (% of Total Indirect Taxes) :- | Rs. 2,40,000 Crores 13.83 % |
| 4. Share of U.E.D : - (% of Total Indirect Taxes):- | Rs. 3,17,000 Crores 18.27 % |
| 5. Share of Service Tax : - (% of Total Indirect Taxes):- | Rs. 100 Crores 0.01 % |

Budget Estimate F.Y. 2025-26
(Rs. In Crores)
Total Budget Estimate Rs. 17,35,100 Crores



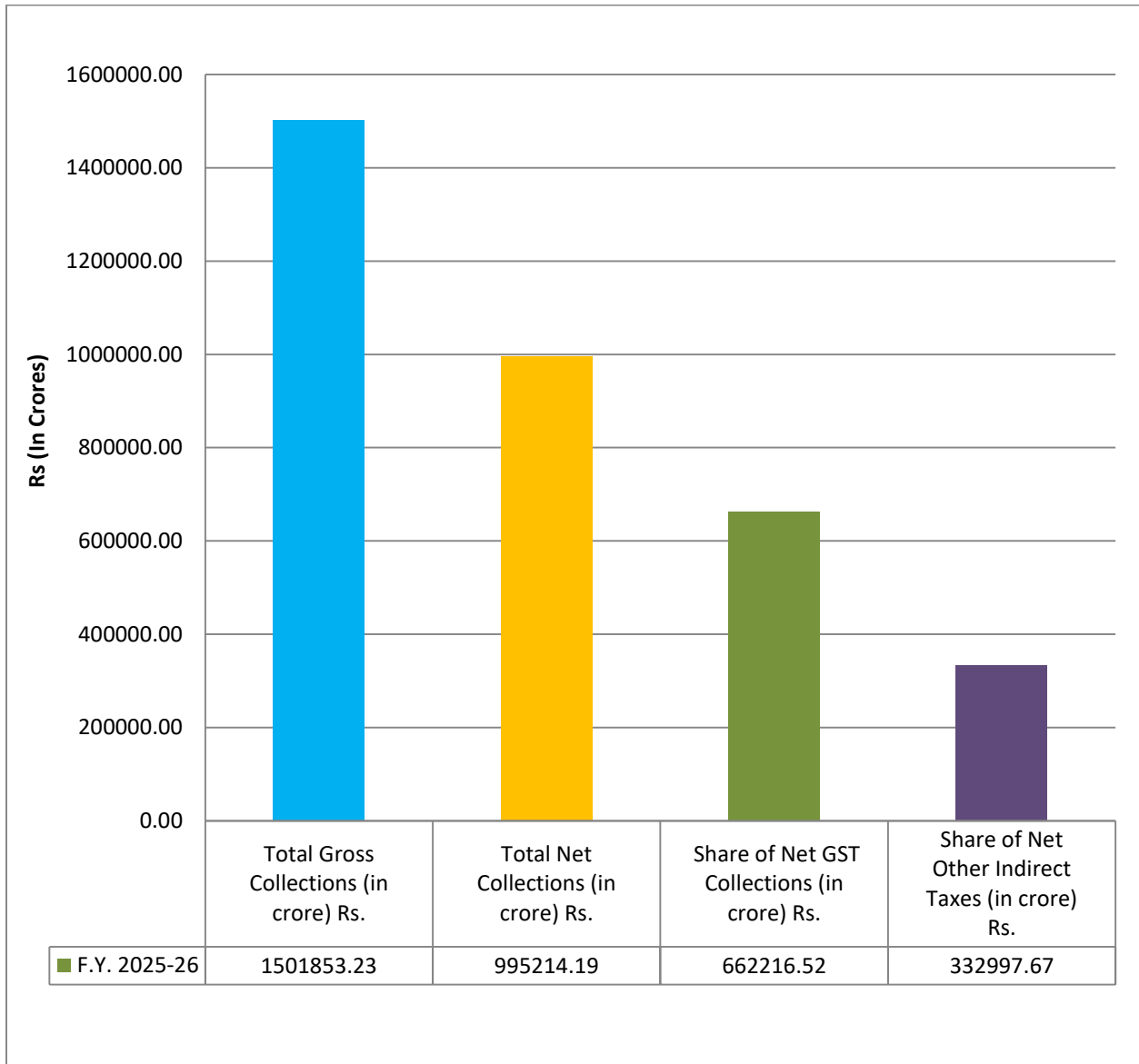
Cumulative Collections upto November, 2025

Indirect Taxes

| | |
|---|-----------------------------------|
| 1. Total Gross Collections (% of Total B.E.) | Rs. 15,01,853.23 Crores 86.56% |
| 2. Total Net Collections (% of Total B.E.) | Rs. 9,95,214.19 Crores 57.36% |
| 2(a) Share of Net GST Collections (% of Total GST B.E.) | Rs. 6,62,216.52 Crores 56.22 % |
| 2(b) Share of Net Other Indirect Tax (% of Total Non-GST B.E.) | Rs. 3,32,997.67 Crores 59.77 % |

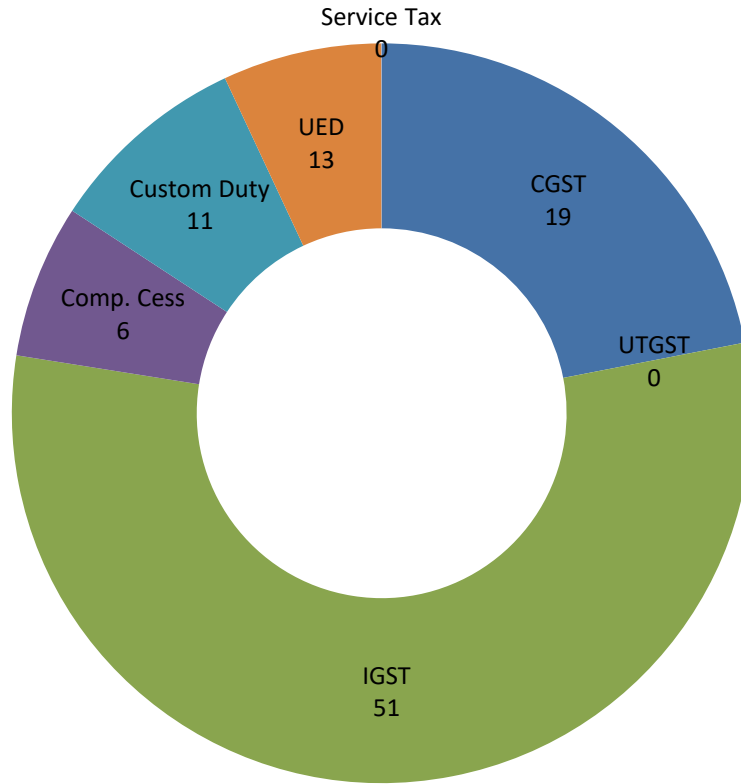
Cumulative Collections upto November, 2025

Indirect Taxes (Rs. In Crores)



Indirect Taxes
Gross Collection at a glance
(upto November, 2025)

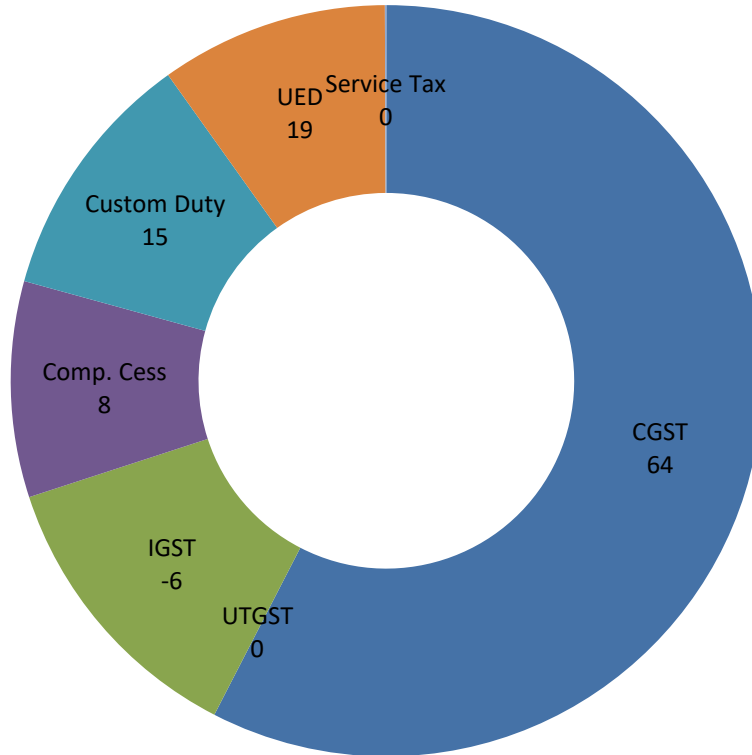
Gross Collection (in Percentage)



| S. No. | Tax Head | Gross Collection (In Crores) |
|--------|-------------------|------------------------------|
| 1 | CGST | 293221.18 |
| 2 | UTGST | 223.10 |
| 3 | IGST | 762689.82 |
| 4 | Comp. Cess | 88168.54 |
| 5 | Custom Duty | 164994.42 |
| 6 | Union Excise Duty | 192258.13 |
| 7 | Service Tax | 298.04 |

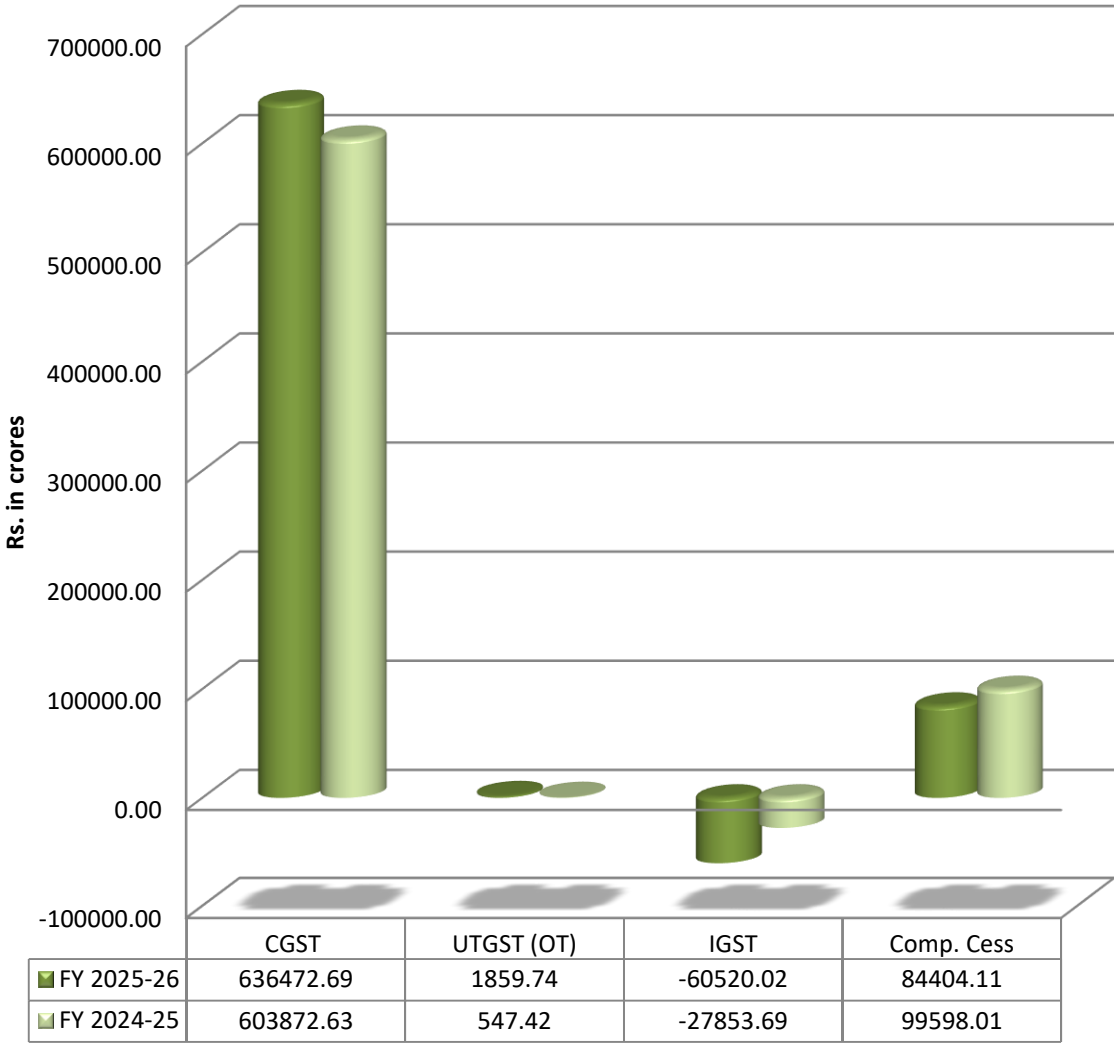
Indirect Taxes
Net Collection at a glance
(upto November, 2025)

Net Collection (in Percentage)

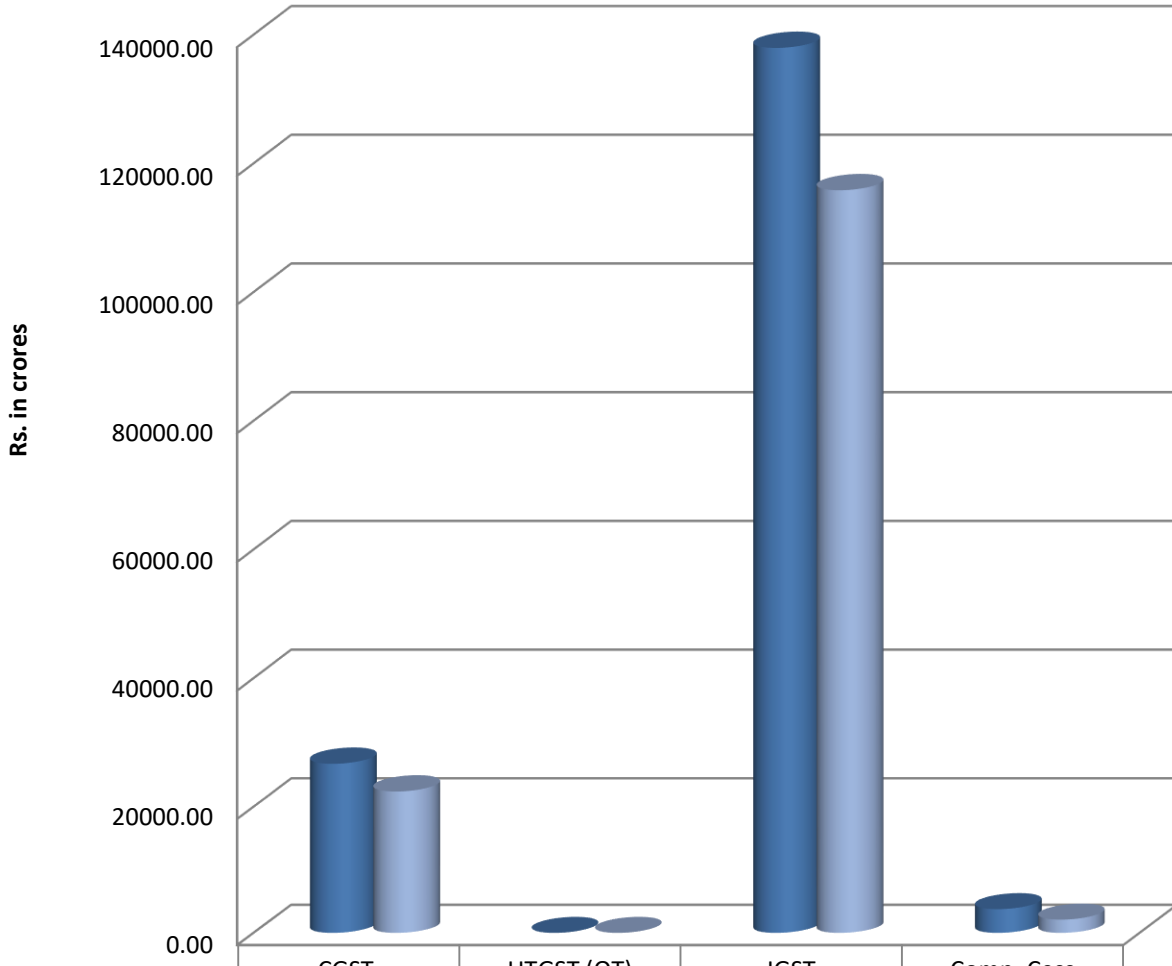


| S. No. | Tax Head | Net Collection (In Crores) |
|--------|-------------------|----------------------------|
| 1 | CGST | 636472.69 |
| 2 | UTGST | 1859.74 |
| 3 | IGST | -60520.02 |
| 4 | Comp. Cess | 84404.11 |
| 5 | Custom Duty | 142857.79 |
| 6 | Union Excise Duty | 191296.87 |
| 7 | Service Tax | -1156.99 |

GST Net Collections upto November, 2025

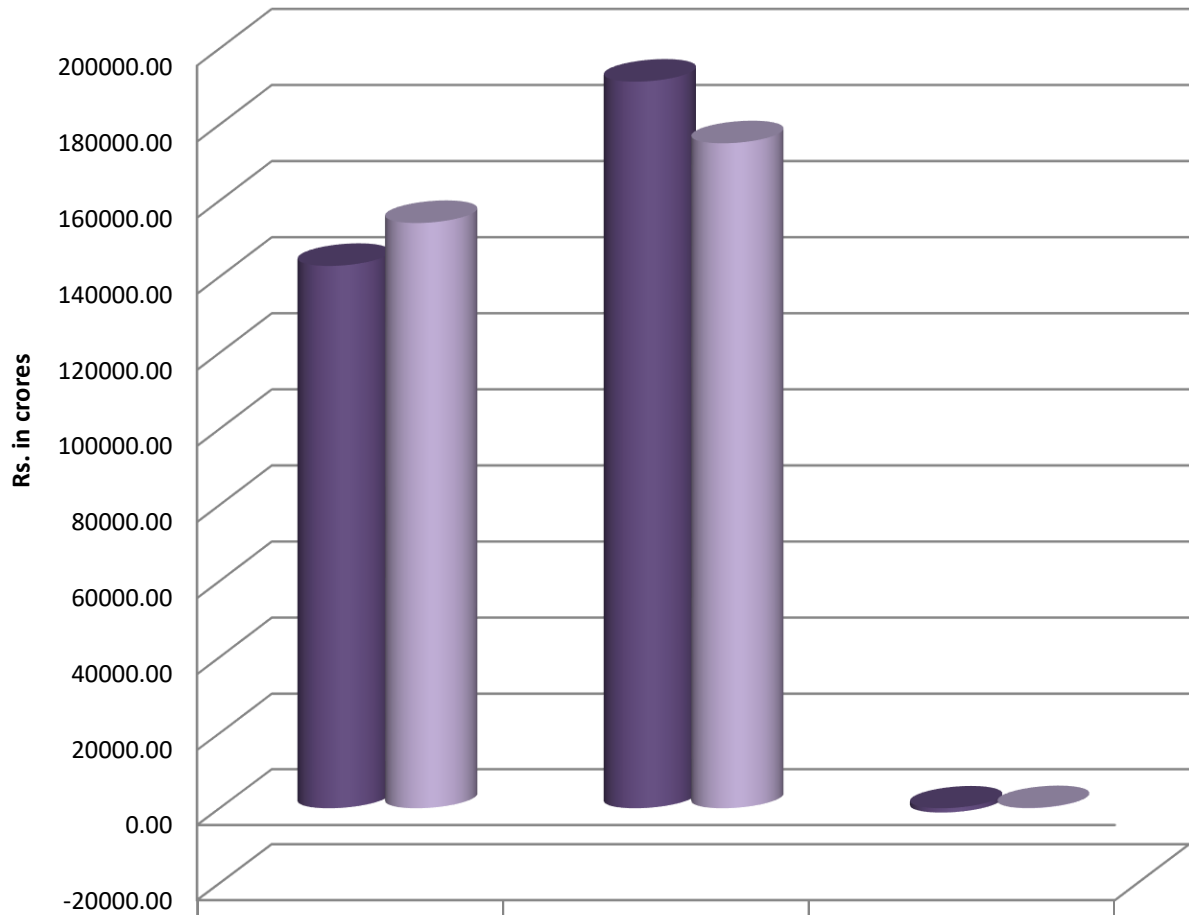


GST Refunds upto November, 2025



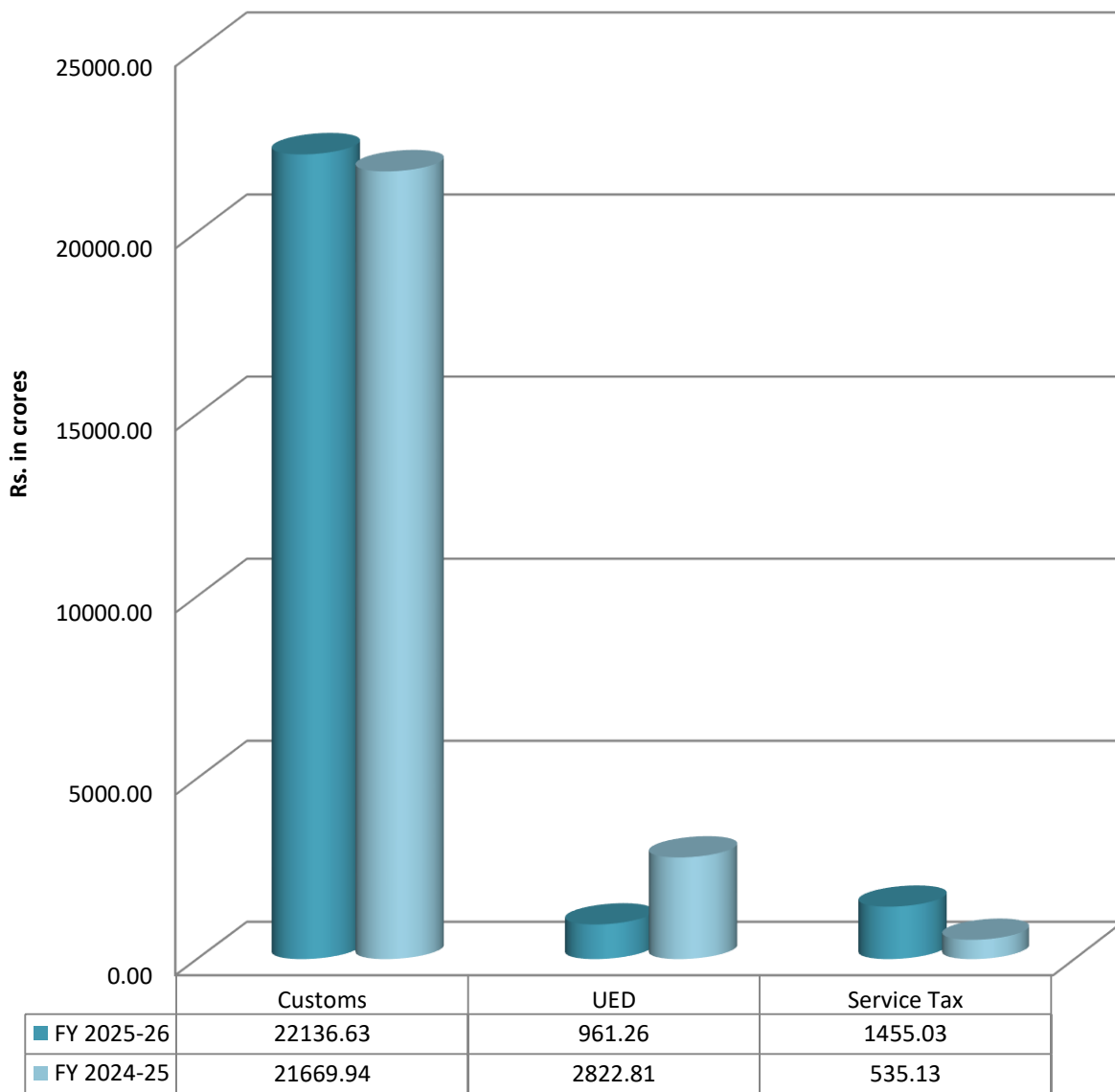
| | | | | |
|--------------|----------|------|-----------|---------|
| ■ FY 2025-26 | 26714.46 | 3.50 | 137956.38 | 3764.43 |
| ■ FY 2024-25 | 22408.38 | 7.05 | 115841.15 | 2100.14 |

Non GST Net Collections upto November, 2025

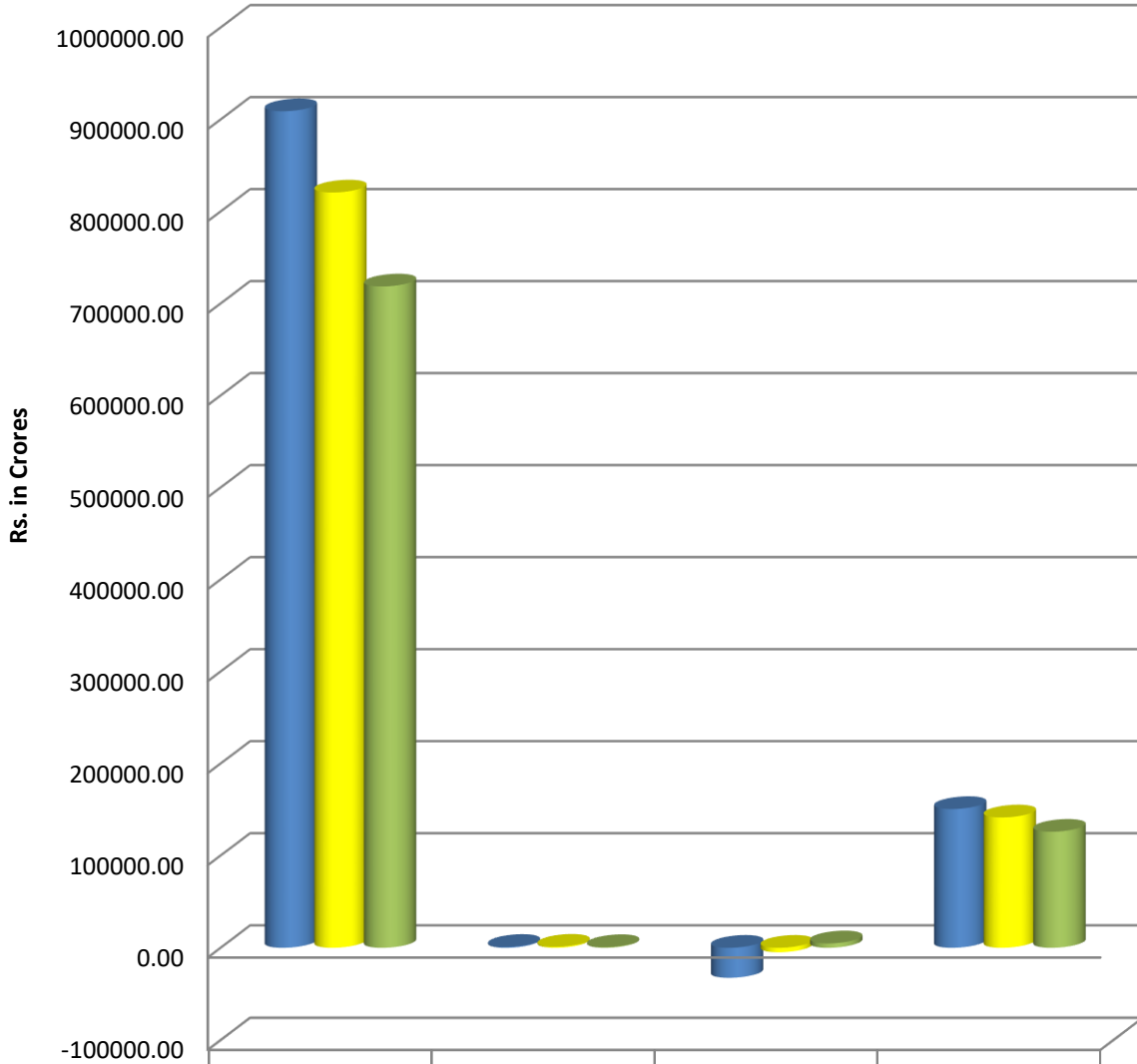


| | Customs | UED | Service Tax |
|--------------|-----------|-----------|-------------|
| ■ FY 2025-26 | 142857.79 | 191296.87 | -1156.99 |
| ■ FY 2024-25 | 154141.54 | 175099.78 | 95.68 |

Non GST Refunds upto November, 2025

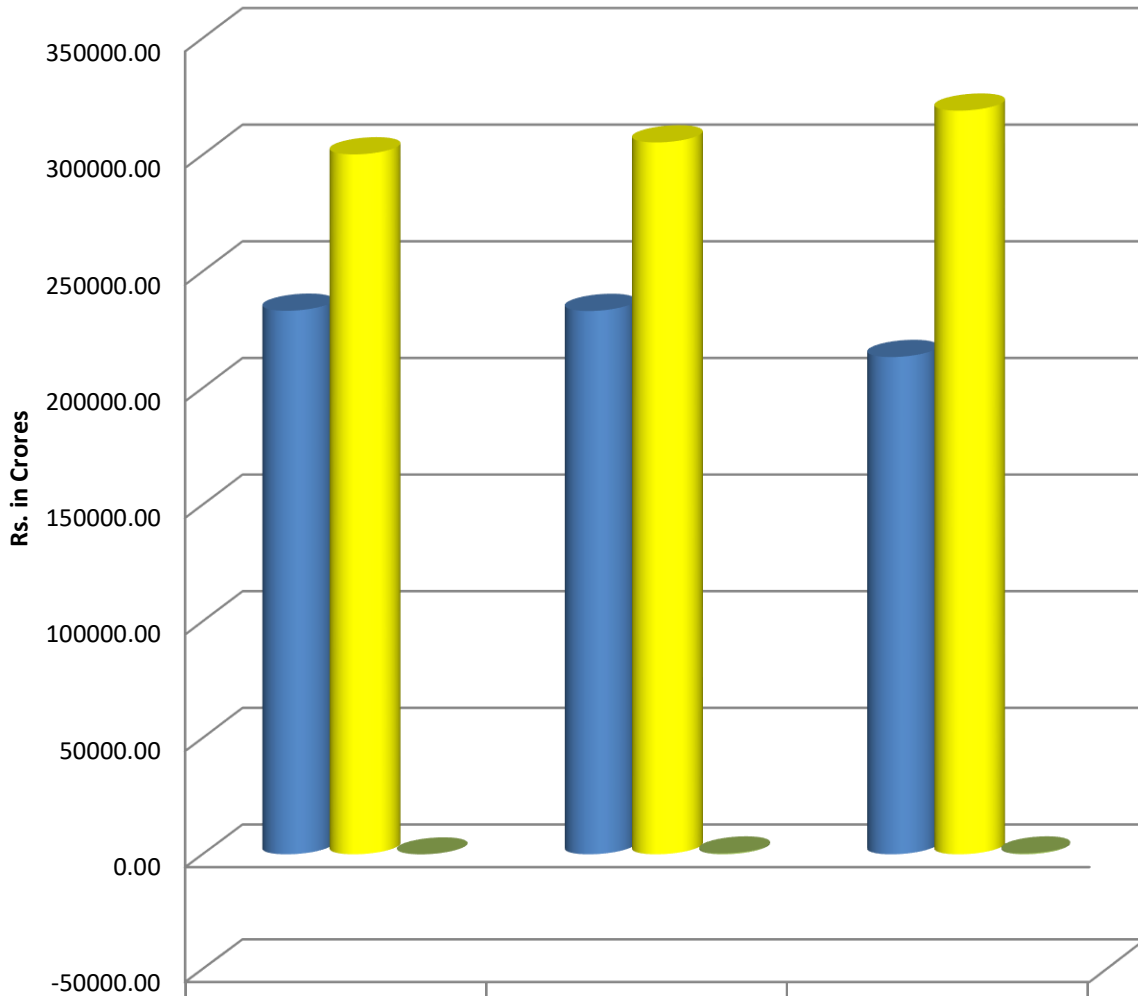


GST Net Collection Comparison of Last Three Years



| | CGST | UTGST (OT) | IGST | Comp. Cess |
|--------------|-----------|------------|-----------|------------|
| F.Y. 2024-25 | 908954.11 | 921.01 | -32482.83 | 150569.84 |
| F.Y. 2023-24 | 820622.10 | 1112.13 | -4850.43 | 141436.16 |
| F.Y. 2022-23 | 718521.75 | 710.29 | 4748.29 | 125862.41 |

Non GST Net Collection Comparison of Last Three Years



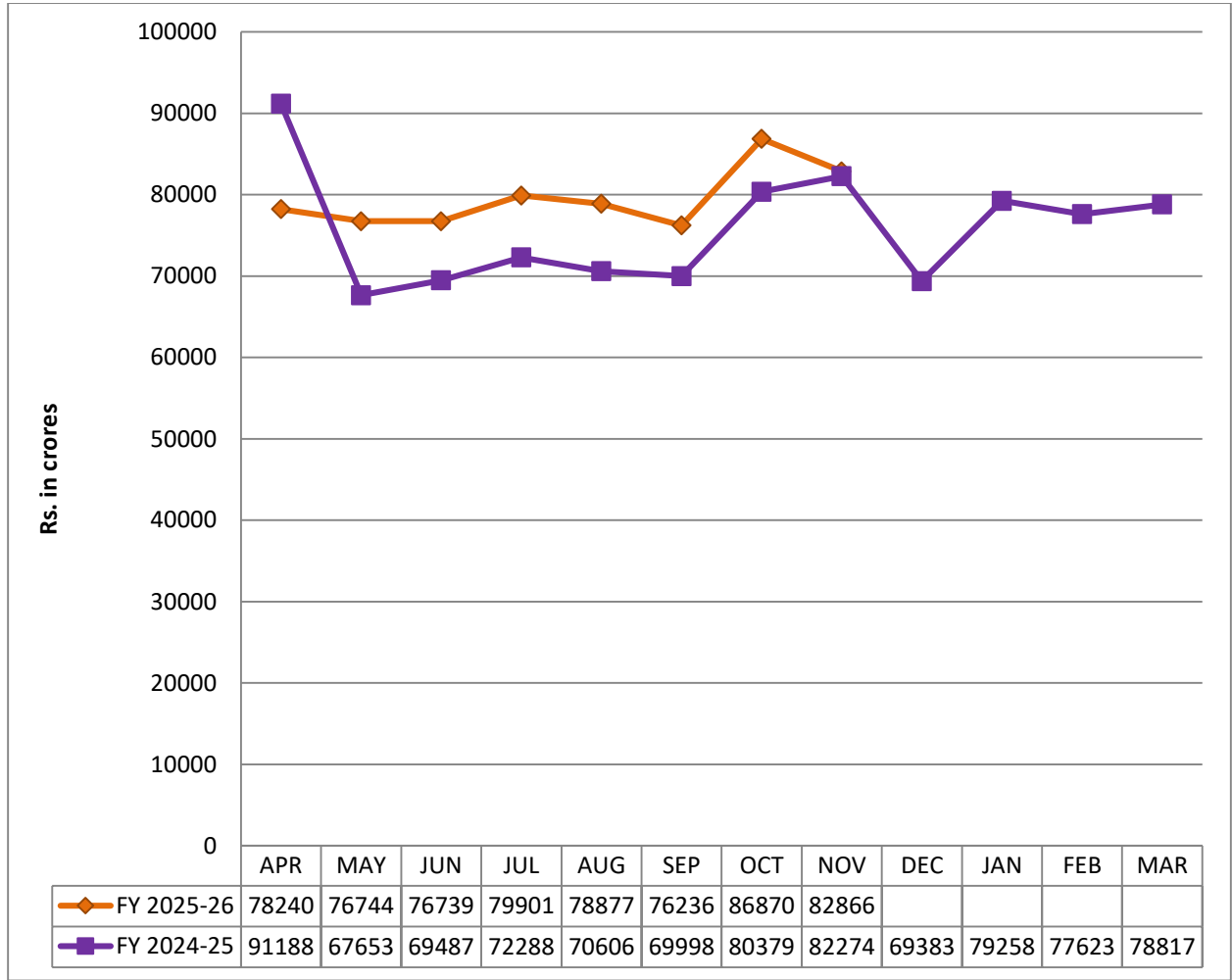
| | F.Y.2024-25 | F.Y.2023-24 | F.Y.2022-23 |
|---------------|-------------|-------------|-------------|
| ■ Customs | 233201.11 | 233118.97 | 213371.05 |
| ■ U.E.D. | 300253.07 | 305362.18 | 319000.14 |
| ■ Service Tax | -15.53 | 424.96 | 430.77 |

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

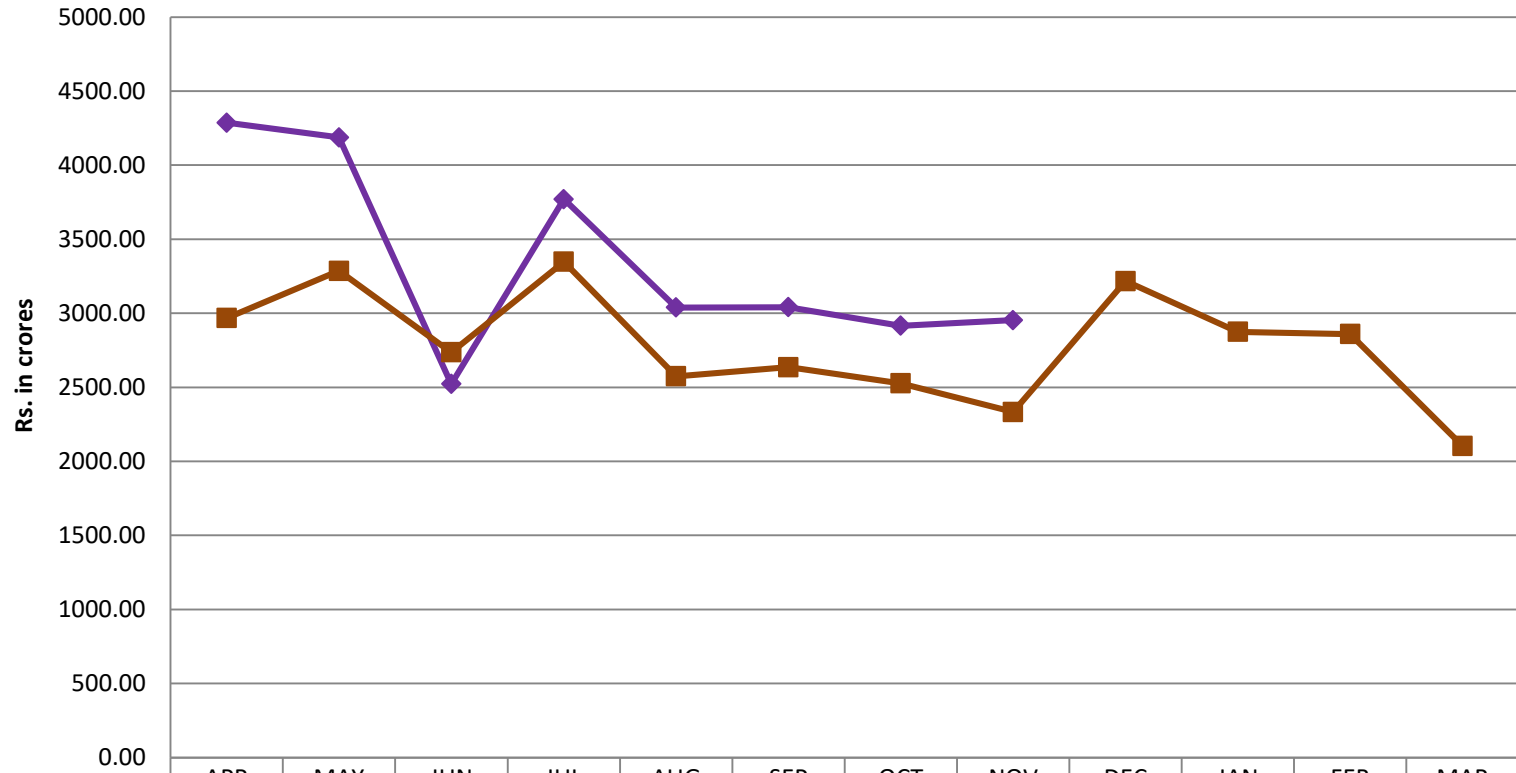
(Rs. In crores)

| Budget Estimate | | 2025-26 | | | | 2024-25 | | | |
|-----------------|-----------|------------------|-------------|---------|-------------|-----------------|-------------|-----------------|-------------|
| | | BE Rs. 10,10,890 | | RE | | BE Rs. 9,10,890 | | RE Rs. 9,08,459 | |
| Sl. No. | Month | Gross | | Net | | Gross | | Net | |
| | | Monthly | Progressive | Monthly | Progressive | Monthly | Progressive | Monthly | Progressive |
| 1 | April | 48,522 | 48,522 | 78,240 | 78,240 | 43,848 | 43,848 | 91,188 | 91,188 |
| 2 | May | 35,801 | 84,323 | 76,744 | 1,54,984 | 32,420 | 76,268 | 67,653 | 1,58,841 |
| 3 | June | 34,532 | 1,18,855 | 76,739 | 2,31,723 | 32,637 | 1,08,905 | 69,487 | 2,28,328 |
| 4 | July | 35,320 | 1,54,175 | 79,901 | 3,11,624 | 32,384 | 1,41,289 | 72,288 | 3,00,616 |
| 5 | August | 34,261 | 1,88,436 | 78,877 | 3,90,501 | 30,863 | 1,72,152 | 70,606 | 3,71,222 |
| 6 | September | 33,639 | 2,22,075 | 76,236 | 4,66,737 | 31,423 | 2,03,575 | 69,998 | 4,41,220 |
| 7 | October | 36,330 | 2,58,405 | 86,870 | 5,53,607 | 33,823 | 2,37,398 | 80,379 | 5,21,599 |
| 8 | November | 34,816 | 2,93,221 | 82,866 | 6,36,473 | 34,129 | 2,71,527 | 82,274 | 6,03,873 |
| 9 | December | | | | | 32,830 | 3,04,357 | 69,383 | 6,73,256 |
| 10 | January | | | | | 35,465 | 3,39,822 | 79,258 | 7,52,514 |
| 11 | February | | | | | 35,270 | 3,75,092 | 77,623 | 8,30,137 |
| 12 | March | | | | | 38,091 | 4,13,183 | 78,817 | 9,08,954 |

CGST (Net) Monthly Trends of Collections



CGST (Refund) Monthly Trends



Monthly Trends of Collection UTGST (OT) Gross & Net

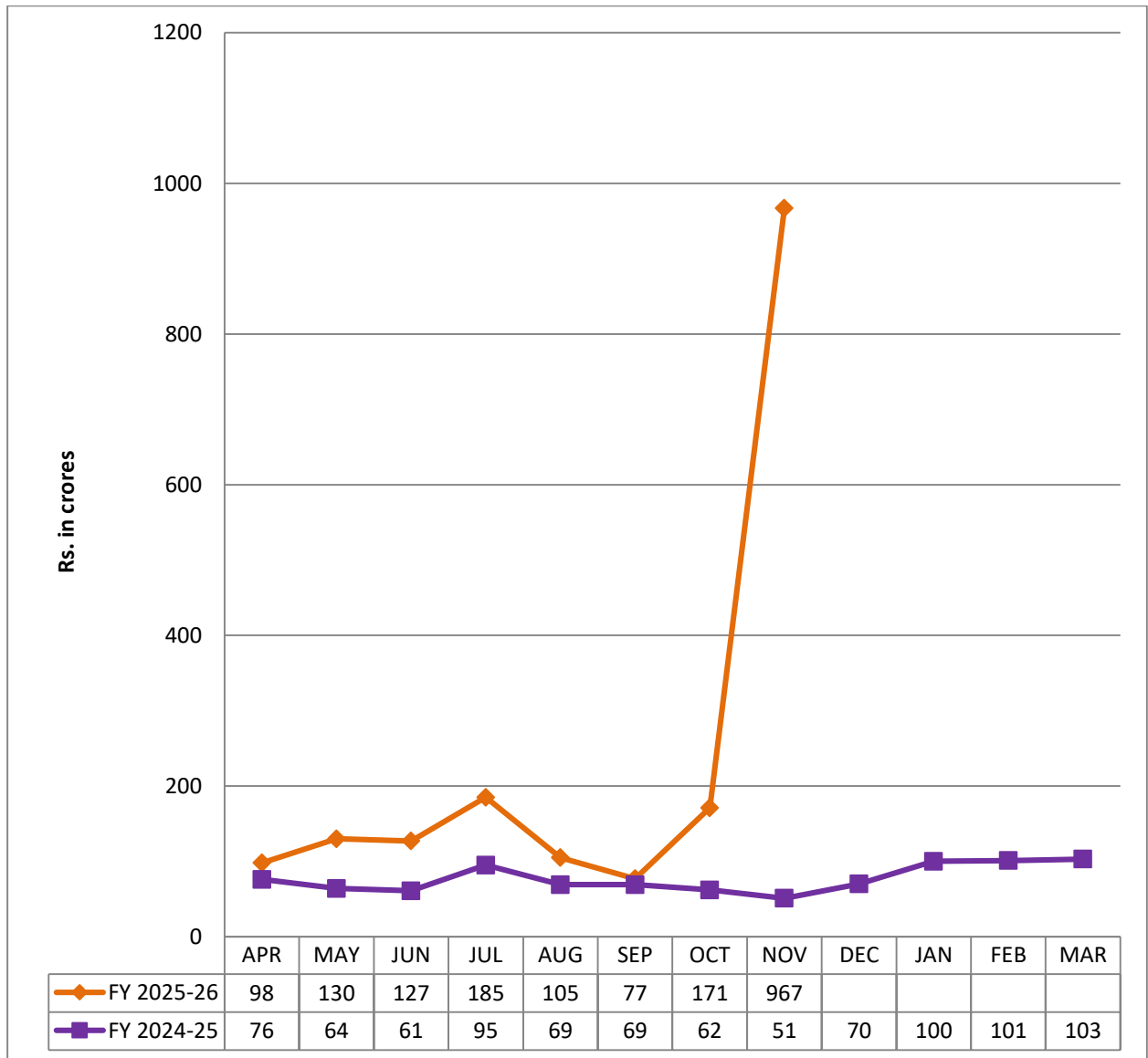
(Rs. in crores)

| Budget Estimate | 2025-26 | | 2024-25 | |
|--------------------|----------|----------|----------|----------|
| | BE | Rs. 0.00 | BE | Rs. 0.00 |
| RE | Rs. 0.00 | RE | Rs. 0.00 | |

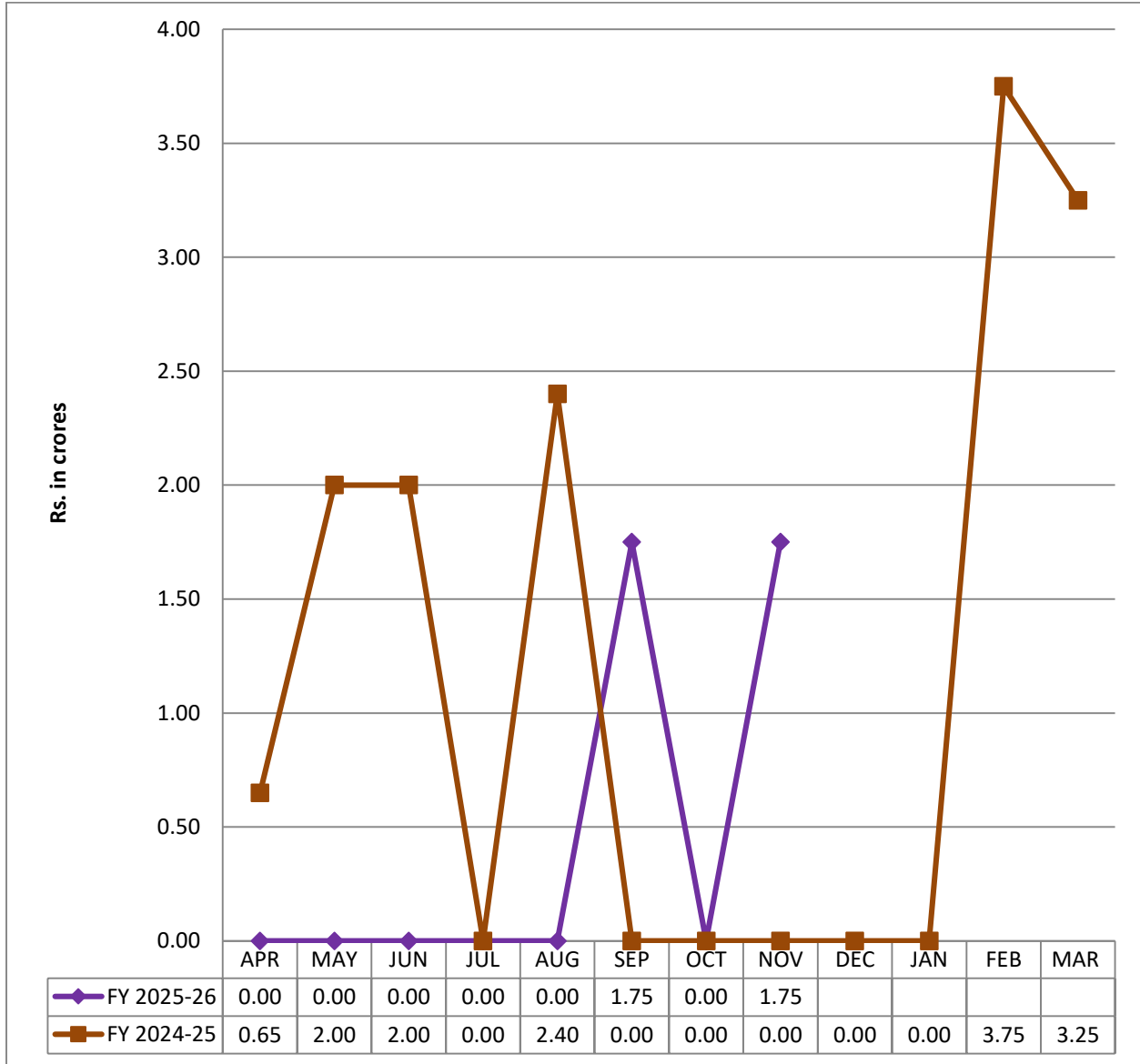
| Sl. No | MONTH | Gross | | Net | | Gross | | Net | |
|--------|-----------|---------|-------------|---------|-------------|---------|-------------|---------|-------------|
| | | Monthly | Progressive | Monthly | Progressive | Monthly | Progressive | Monthly | Progressive |
| 1 | April | 24 | 24 | 98 | 98 | 16 | 16 | 76 | 76 |
| 2 | May | 27 | 51 | 130 | 228 | 17 | 33 | 64 | 140 |
| 3 | June | 40 | 91 | 127 | 355 | 15 | 48 | 61 | 201 |
| 4 | July | 34 | 125 | 185 | 540 | 14 | 62 | 95 | 296 |
| 5 | August | 24 | 149 | 105 | 645 | 18 | 80 | 69 | 365 |
| 6 | September | 19 | 168 | 77 | 722 | 18 | 98 | 69 | 434 |
| 7 | October | 39 | 207 | 171 | 893 | 14 | 112 | 62 | 496 |
| 8 | November | 16 | 223 | 967 | 1,860 | 13 | 125 | 51 | 547 |
| 9 | December | | | | | 16 | 141 | 70 | 617 |
| 10 | January | | | | | 20 | 161 | 100 | 717 |
| 11 | February | | | | | 26 | 187 | 101 | 818 |
| 12 | March | | | | | 21 | 208 | 103 | 921 |

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

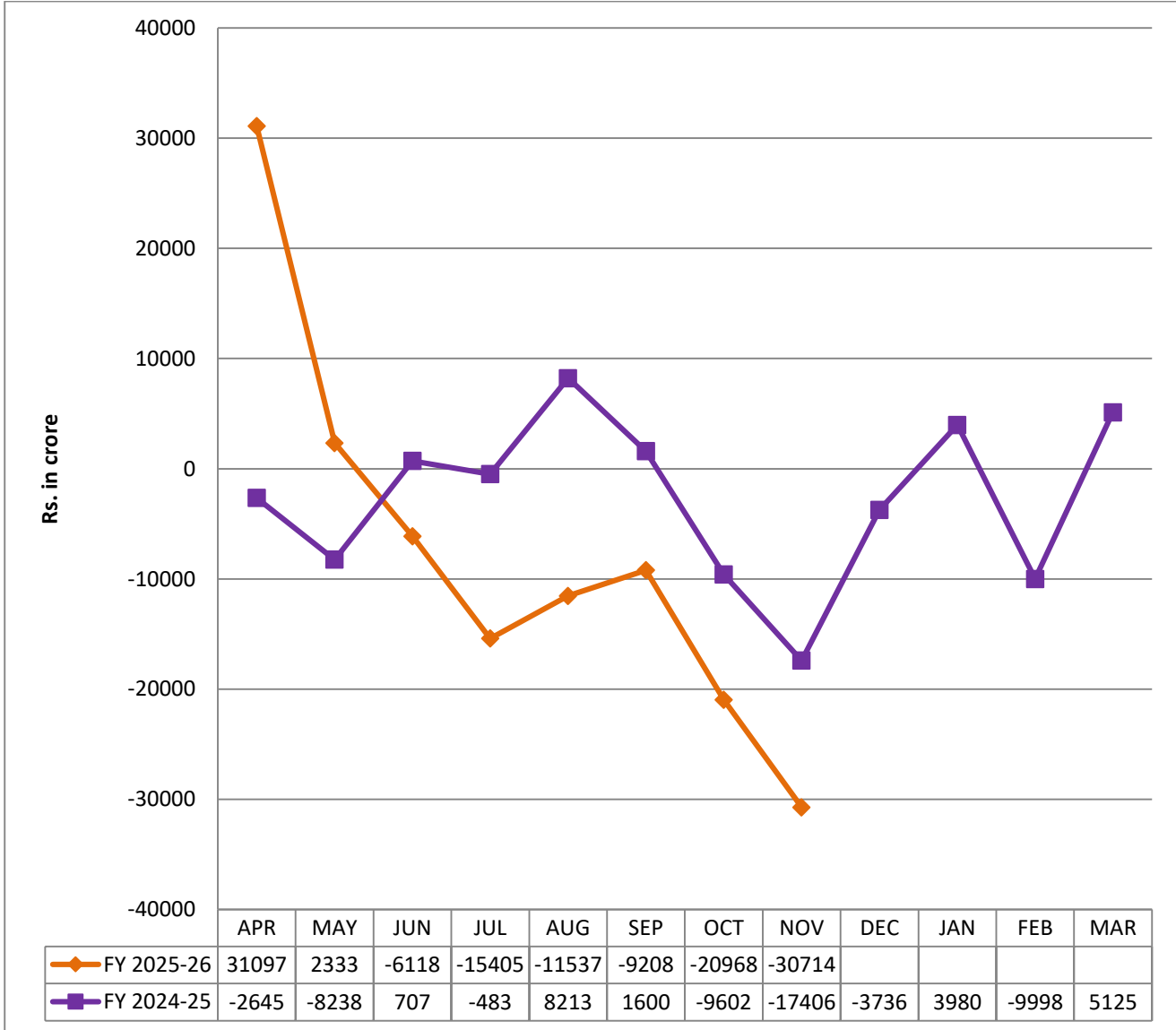


Monthly Collection Integrated Goods & Service Tax (Gross & Net)

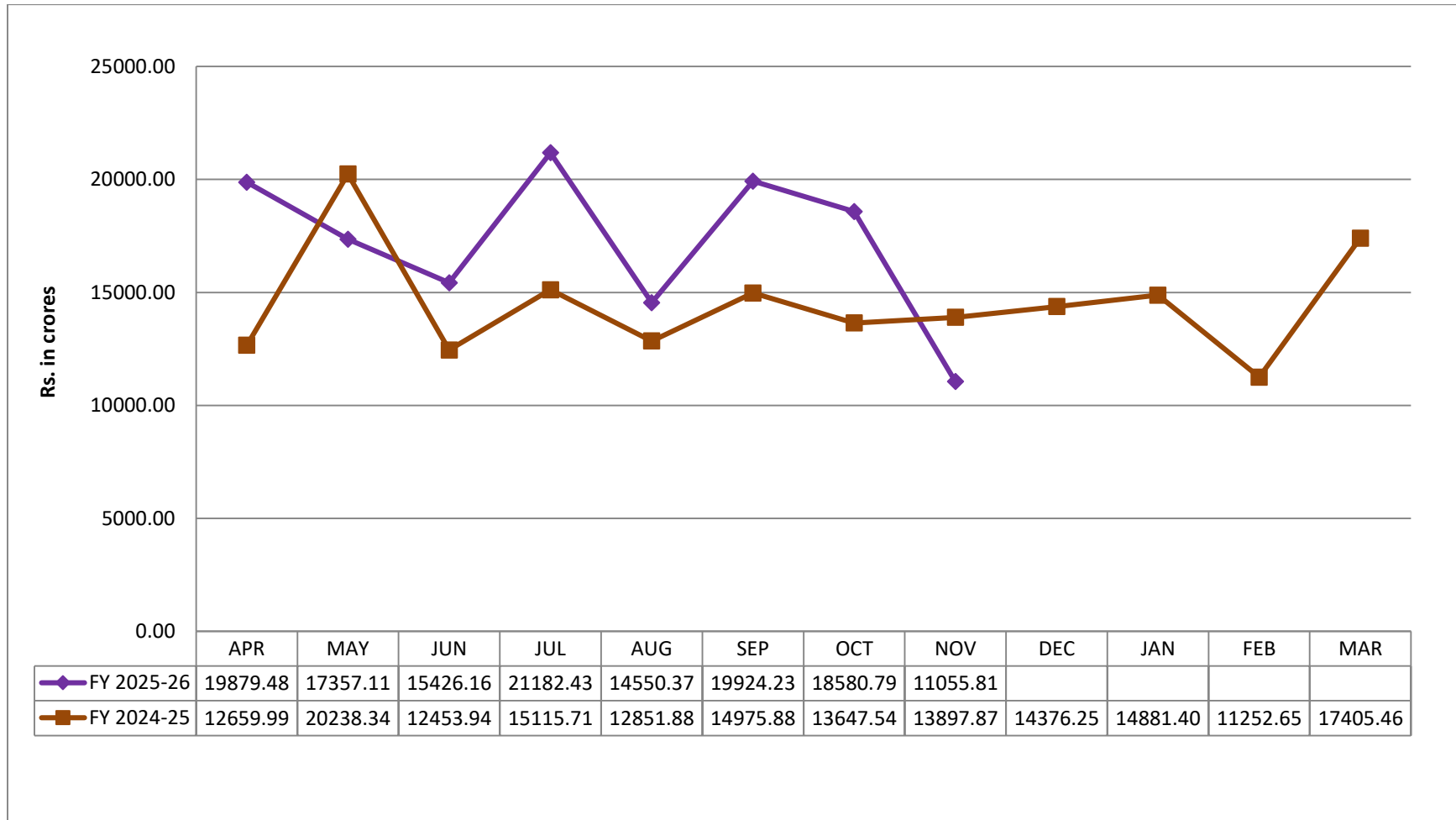
(Rs. in crores)

| Budget Estimate | | 2025-26 | | | | 2024-25 | | | |
|-----------------|-----------|----------|-------------|----------|-------------|----------|-------------|----------|-------------|
| | | 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 | 1,09,760 | 1,09,760 | 31,097 | 31,097 | 1,01,922 | 1,01,922 | -2,645 | -2,645 |
| 2 | May | 1,03,793 | 2,13,553 | 2,333 | 33,430 | 83,253 | 1,85,175 | -8,238 | -10,883 |
| 3 | June | 92,091 | 3,05,644 | -6,118 | 27,312 | 86,295 | 2,71,470 | 707 | -10,176 |
| 4 | July | 96,208 | 4,01,852 | -15,405 | 11,907 | 95,706 | 3,67,176 | -483 | -10,659 |
| 5 | August | 92,361 | 4,94,213 | -11,537 | 370 | 1,00,329 | 4,67,505 | 8,213 | -2,446 |
| 6 | September | 95,480 | 5,89,693 | -9,208 | -8,838 | 93,431 | 5,60,936 | 1,600 | -846 |
| 7 | October | 97,293 | 6,86,986 | -20,968 | -29,806 | 95,697 | 6,56,633 | -9,602 | -10,448 |
| 8 | November | 75,704 | 7,62,690 | -30,714 | -60,520 | 90,761 | 7,47,394 | -17,406 | -27,854 |
| 9 | December | | | | | 85,266 | 8,32,660 | -3,736 | -31,590 |
| 10 | January | | | | | 1,06,975 | 9,39,635 | 3,980 | -27,610 |
| 11 | February | | | | | 86,102 | 10,25,737 | -9,998 | -37,608 |
| 12 | March | | | | | 1,02,177 | 11,27,914 | 5,125 | -32,483 |

IGST (Net) Monthly Trends of Collection



IGST (Refund) Monthly Trends

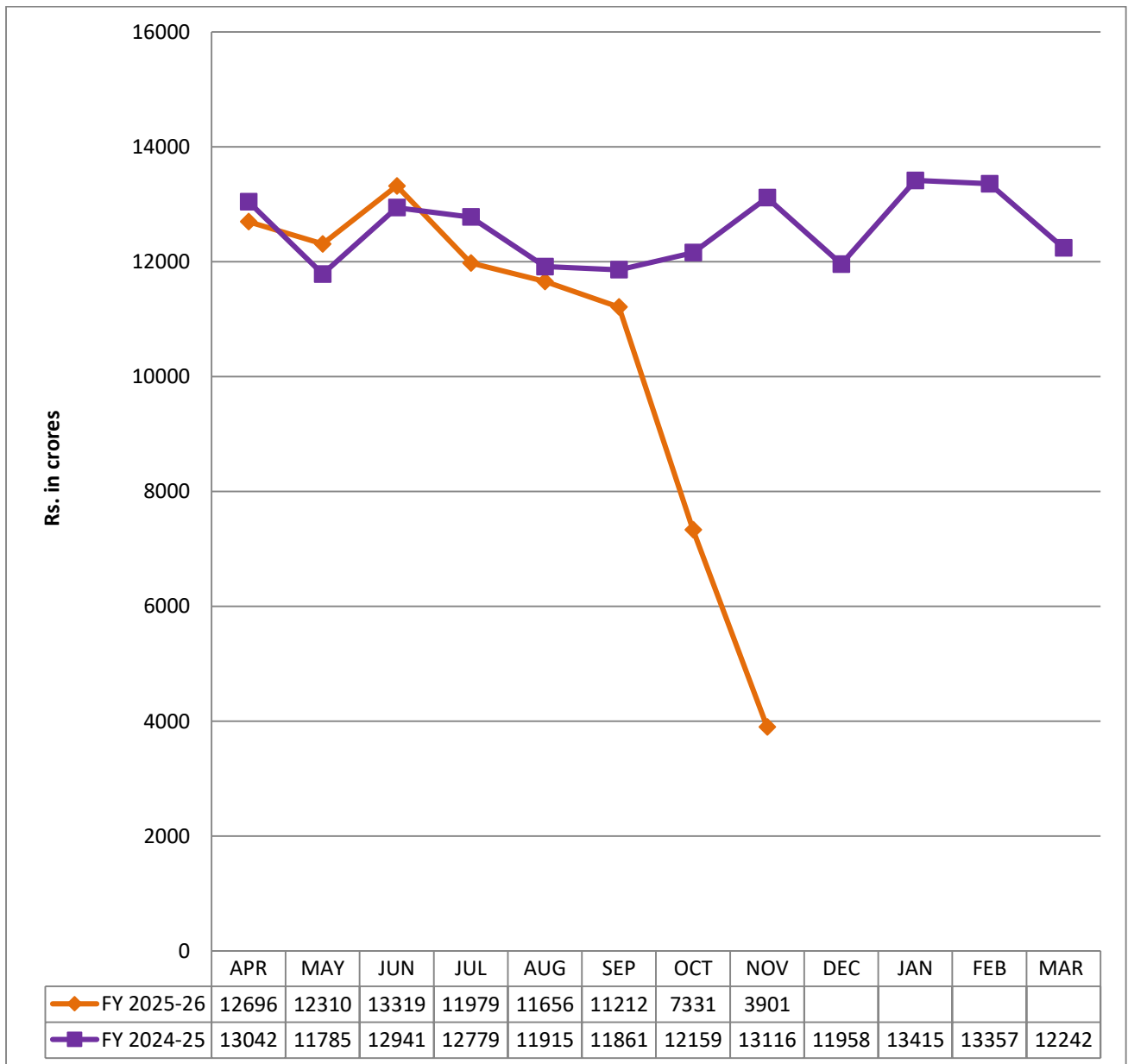


Monthly Collection Compensation Cess (Gross & Net)

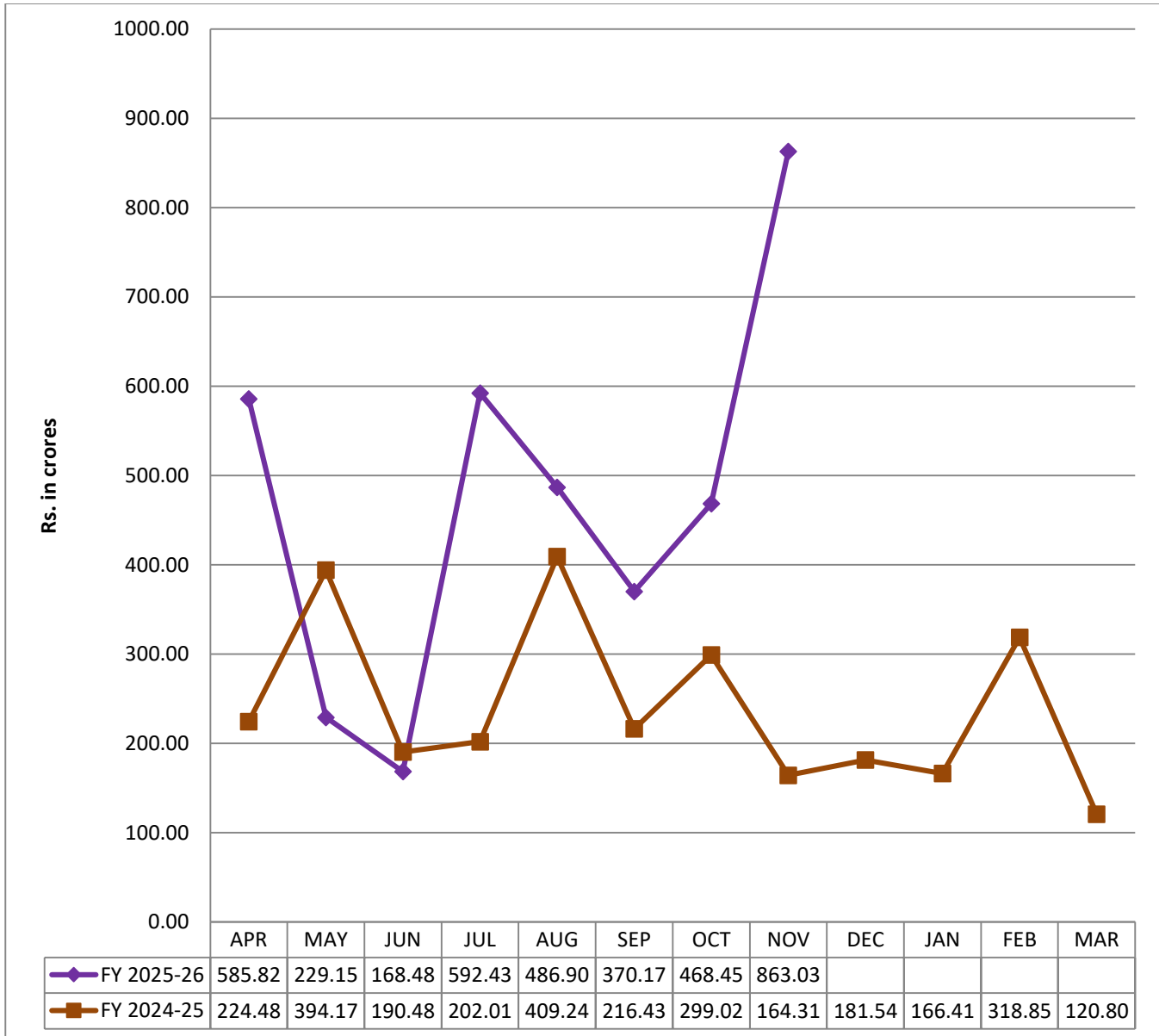
(Rs. in crores)

| Budget Estimate | | 2025-26 | | | | 2024-25 | | | |
|-----------------|-----------|-------------------------|-------------|---------|-------------|--|-------------|---------|-------------|
| | | BE RE RS.1,67,110 | | | | BE RE RS. 1,51,009 Rs. 1,53,440 | | | |
| Sl. No. | MONTH | Gross | | Net | | Gross | | Net | |
| | | Monthly | Progressive | Monthly | Progressive | Monthly | Progressive | Monthly | Progressive |
| 1 | April | 13,281 | 13,281 | 12,696 | 12,696 | 13,267 | 13,267 | 13,042 | 13,042 |
| 2 | May | 12,540 | 25,821 | 12,310 | 25,006 | 12,179 | 25,446 | 11,785 | 24,827 |
| 3 | June | 13,488 | 39,309 | 13,319 | 38,325 | 13,131 | 38,577 | 12,941 | 37,768 |
| 4 | July | 12,572 | 51,881 | 11,979 | 50,304 | 12,981 | 51,558 | 12,779 | 50,547 |
| 5 | August | 12,142 | 64,023 | 11,656 | 61,960 | 12,324 | 63,882 | 11,915 | 62,462 |
| 6 | September | 11,582 | 75,605 | 11,212 | 73,172 | 12,078 | 75,960 | 11,861 | 74,323 |
| 7 | October | 7,800 | 83,405 | 7,331 | 80,503 | 12,458 | 88,418 | 12,159 | 86,482 |
| 8 | November | 4,764 | 88,169 | 3,901 | 84,404 | 13,280 | 1,01,698 | 13,116 | 99,598 |
| 9 | December | | | | | 12,139 | 1,13,837 | 11,958 | 1,11,556 |
| 10 | January | | | | | 13,582 | 1,27,419 | 13,415 | 1,24,971 |
| 11 | February | | | | | 13,675 | 1,41,094 | 13,357 | 1,38,328 |
| 12 | March | | | | | 12,363 | 1,53,457 | 12,242 | 1,50,570 |

Compensation Cess (Net) Monthly Trends of Collection



Compensation Cess (Refund) Monthly Trends

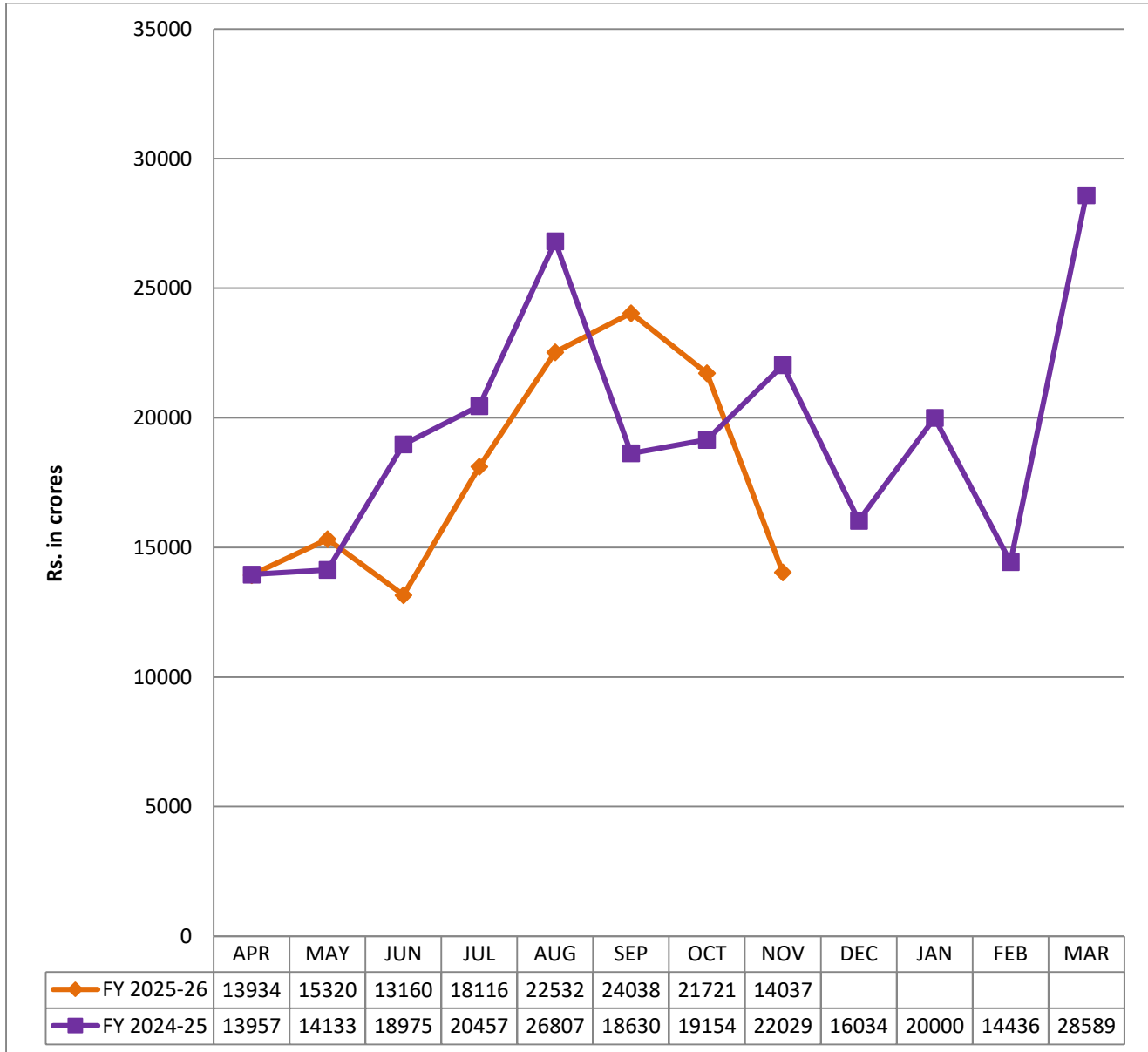


Monthly Collection Customs Duty (Net)

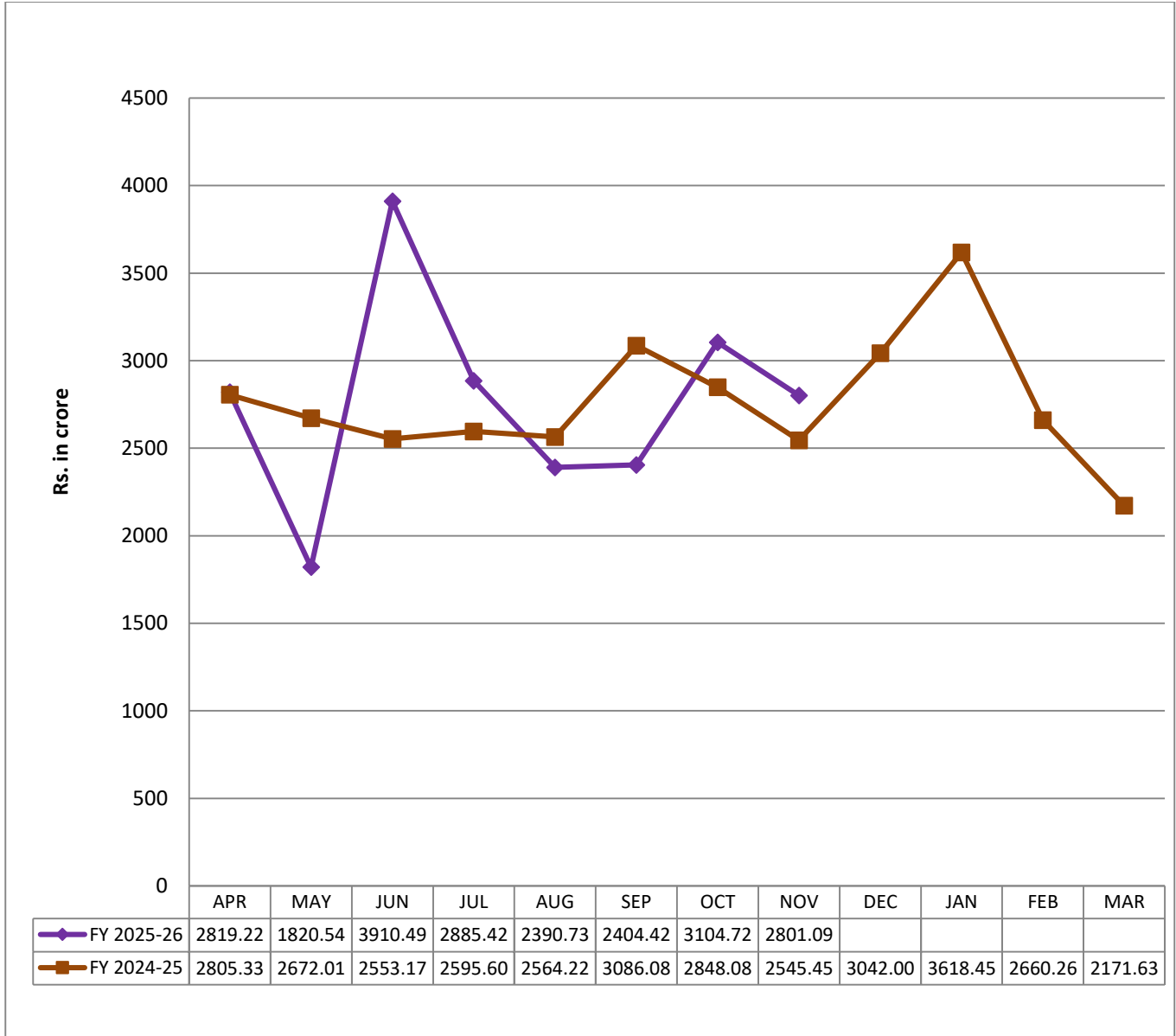
(Rs. in crores)

| Budget Estimate | | 2025-26 | | 2024-25 | |
|-----------------|-----------|----------|--------------|----------|------------------------------|
| | | BE RE | Rs. 2,40,000 | BE RE | Rs. 2,37,745 Rs. 2,35,000 |
| Sl. NO | MONTH | Monthly | Progressive | Monthly | Progressive |
| 1 | April | 13,934 | 13,934 | 13,957 | 13,957 |
| 2 | May | 15,320 | 29,254 | 14,133 | 28,090 |
| 3 | June | 13,160 | 42,414 | 18,975 | 47,065 |
| 4 | July | 18,116 | 60,530 | 20,457 | 67,522 |
| 5 | August | 22,532 | 83,062 | 26,807 | 94,329 |
| 6 | September | 24,038 | 1,07,100 | 18,630 | 1,12,959 |
| 7 | October | 21,721 | 1,28,821 | 19,154 | 1,32,113 |
| 8 | November | 14,037 | 1,42,858 | 22,029 | 1,54,142 |
| 9 | December | | | 16,034 | 1,70,176 |
| 10 | January | | | 20,000 | 1,90,176 |
| 11 | February | | | 14,436 | 2,04,612 |
| 12 | March | | | 28,589 | 2,33,201 |

Custom Duty (Net) Monthly Trends of Collection



Custom Duty (Refund) Monthly Trends

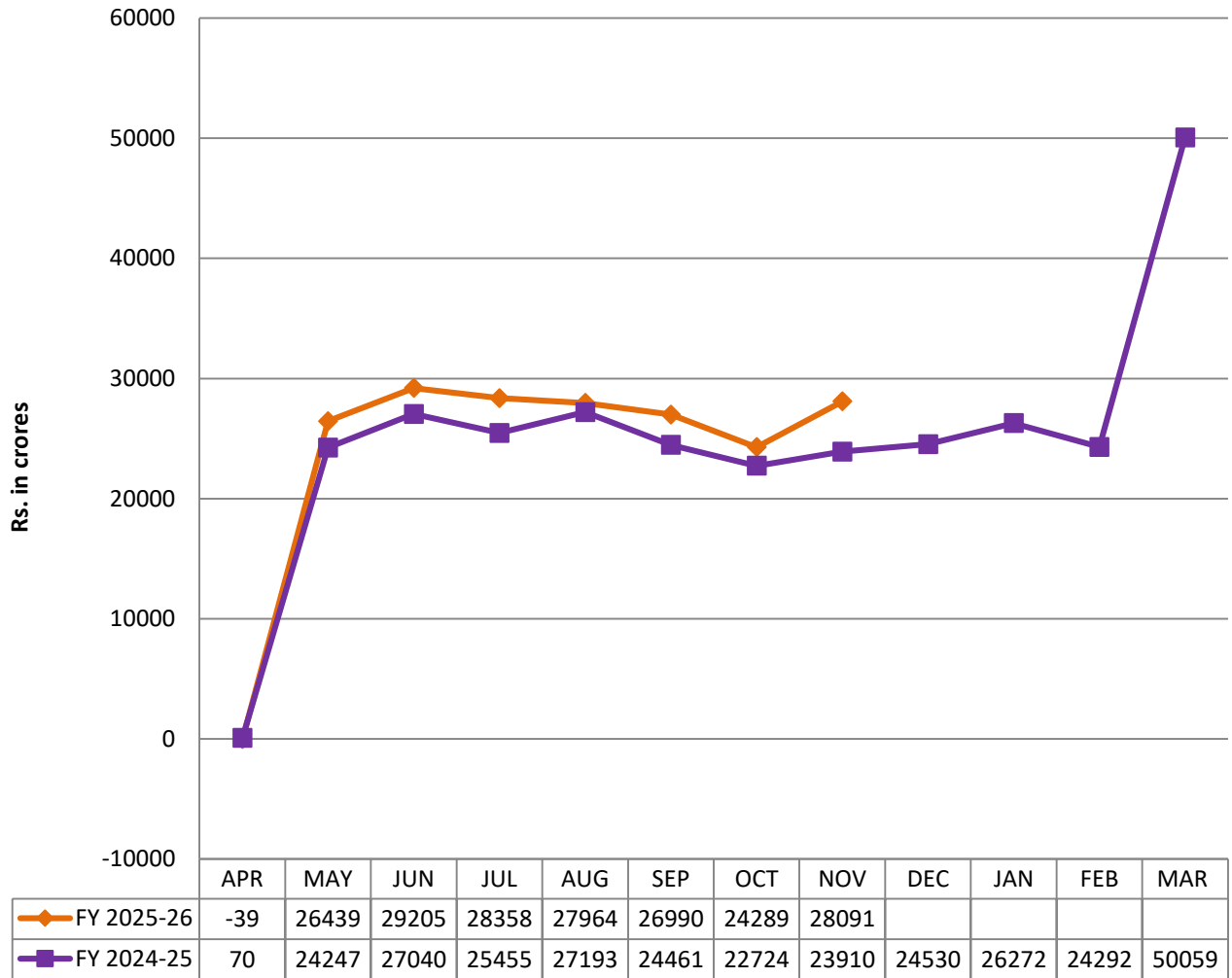


Monthly Collection Union Excise Duty (Net)

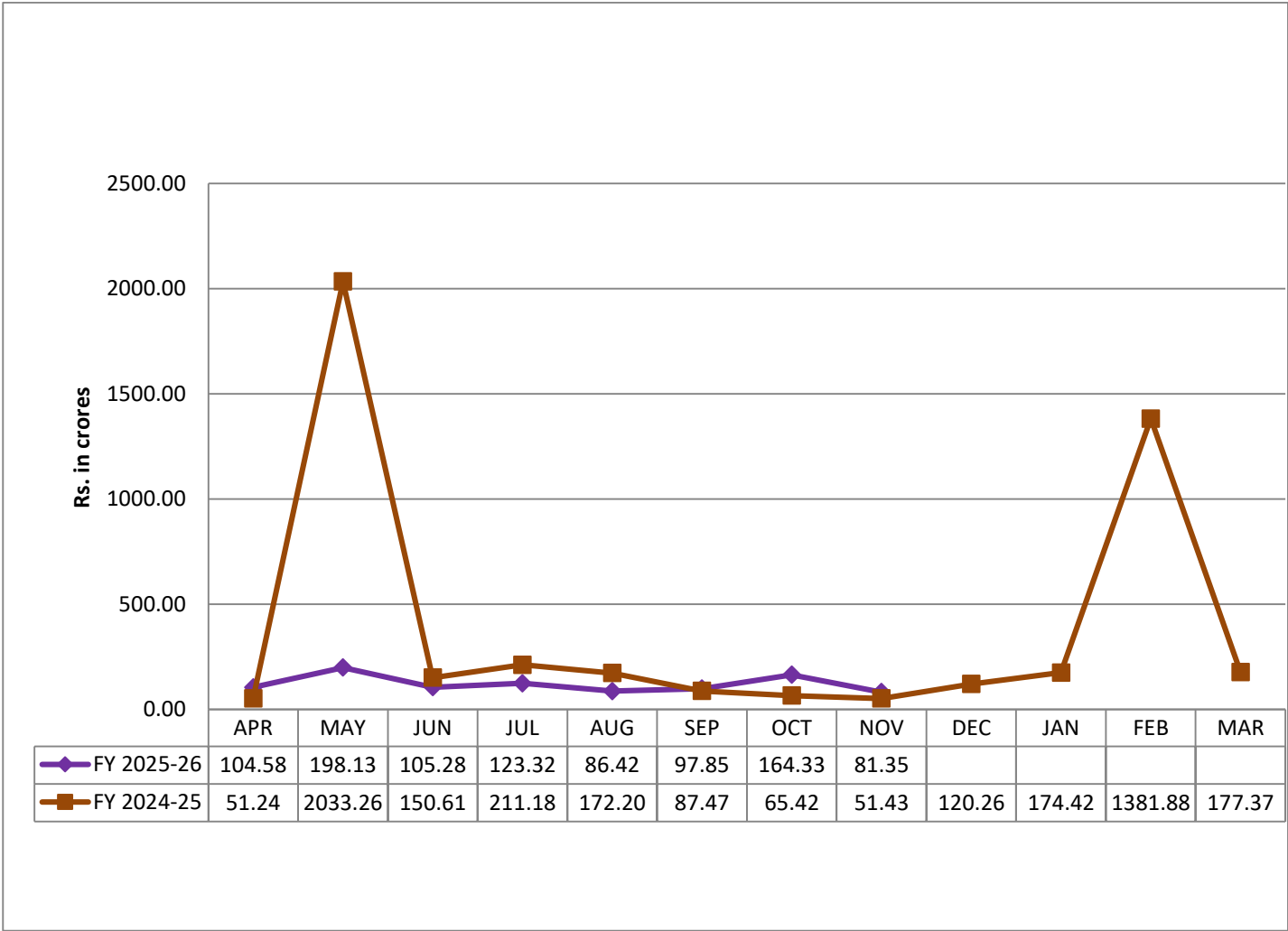
(Rs. in crores)

| Budget Estimate | | 2025-26 | | 2024-25 | |
|-----------------|-----------|----------|--------------|----------|------------------------------|
| | | BE RE | Rs. 3,17,000 | BE RE | Rs. 3,19,000 Rs. 3,05,000 |
| Sl. NO | MONTH | Monthly | Progressive | Monthly | Progressive |
| 1 | April | -39 | -39 | 70 | 70 |
| 2 | May | 26,439 | 26,400 | 24,247 | 24,317 |
| 3 | June | 29,205 | 55,605 | 27,040 | 51,357 |
| 4 | July | 28,358 | 83,963 | 25,455 | 76,812 |
| 5 | August | 27,964 | 1,11,927 | 27,193 | 1,04,005 |
| 6 | September | 26,990 | 1,38,917 | 24,461 | 1,28,466 |
| 7 | October | 24,289 | 1,63,206 | 22,724 | 1,51,190 |
| 8 | November | 28,091 | 1,91,297 | 23,910 | 1,75,100 |
| 9 | December | | | 24,530 | 1,99,630 |
| 10 | January | | | 26,272 | 2,25,902 |
| 11 | February | | | 24,292 | 2,50,194 |
| 12 | March | | | 50,059 | 3,00,253 |

Union Excise Duty (Net) Monthly Trends of Collection



Union Excise Duty (Refund) Monthly Trends

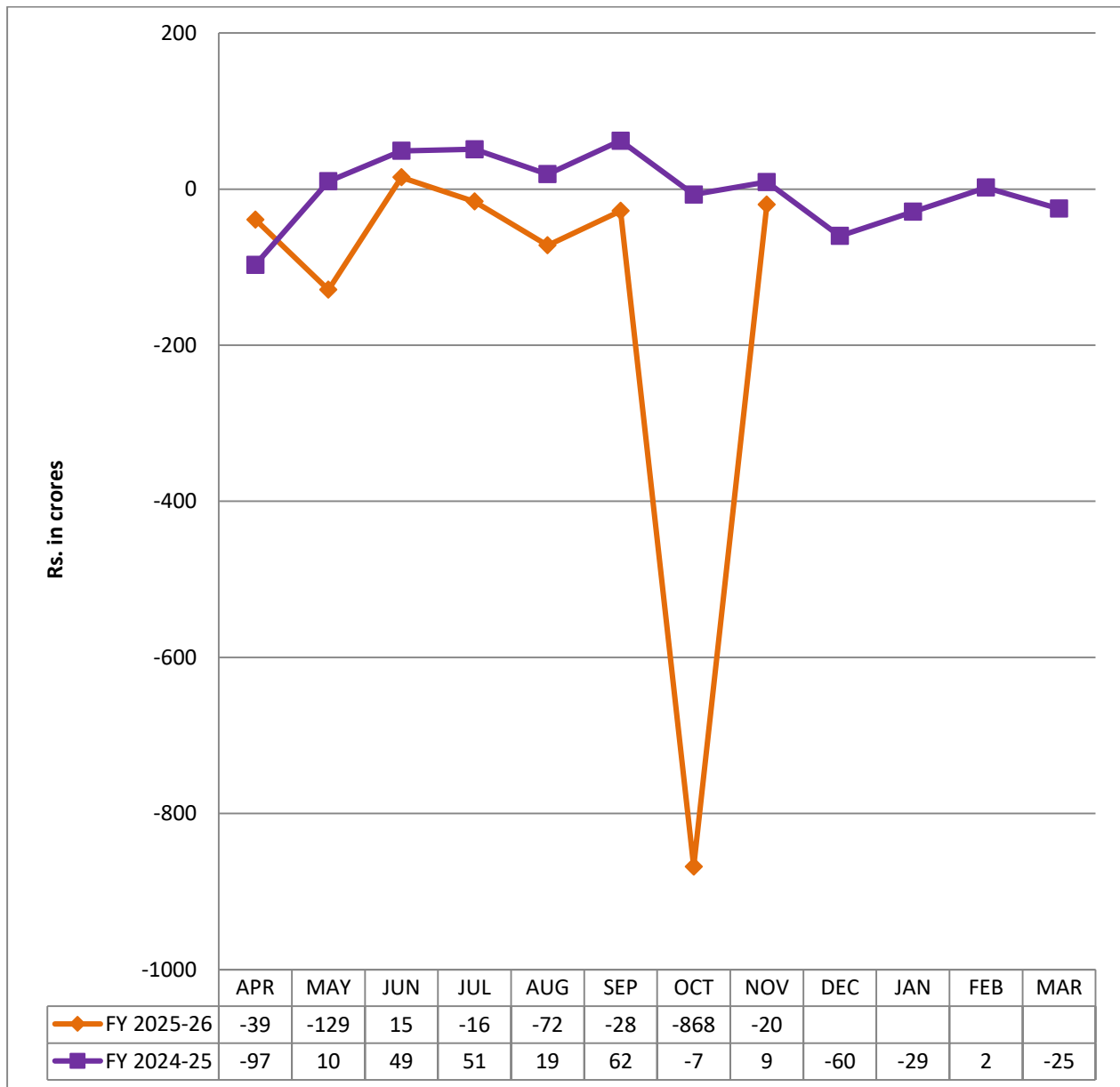


Monthly Collection Service Tax (Net)

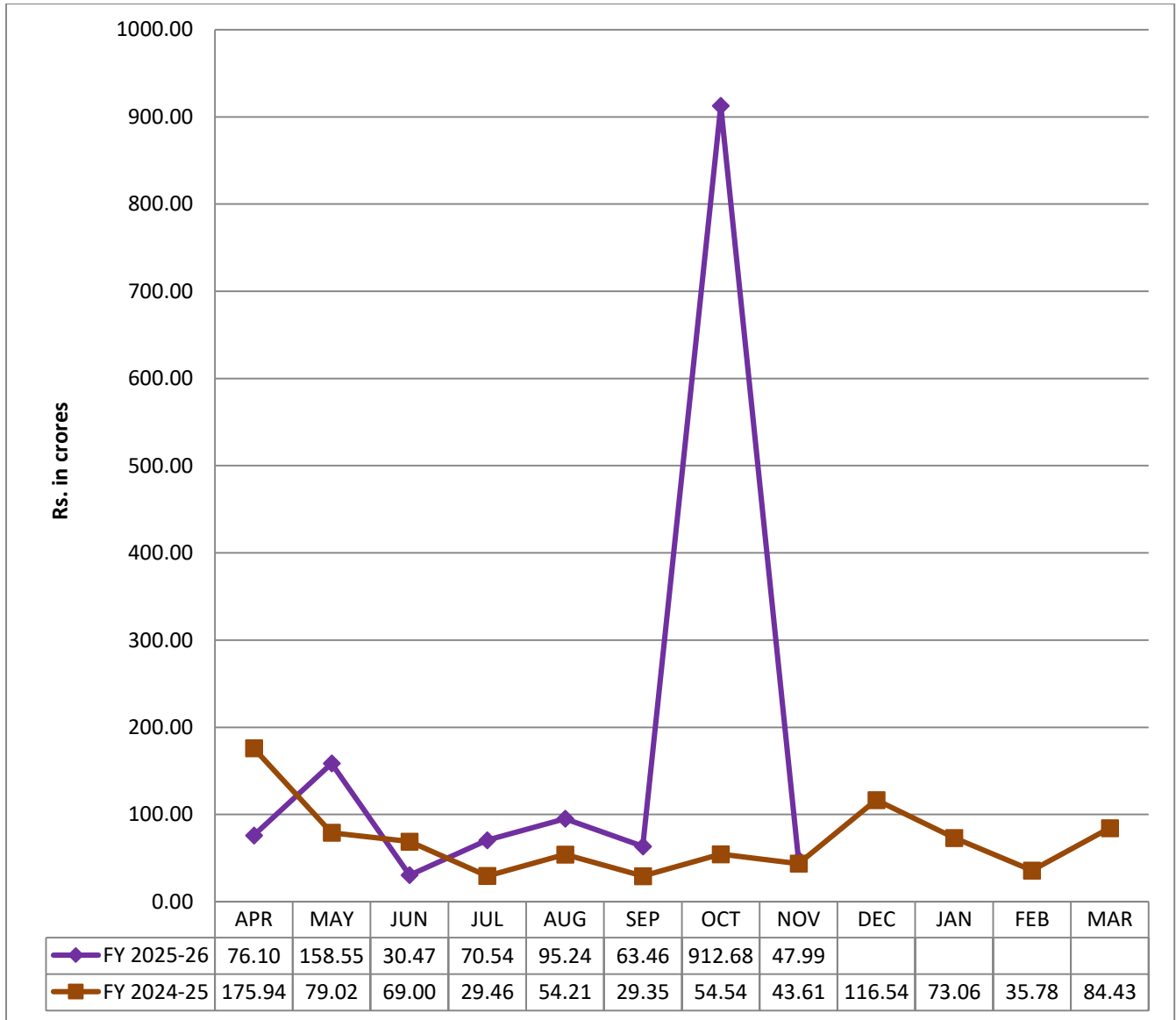
(Rs. in Crores)

| Budget Estimate | | 2025-26 | | 2024-25 | |
|-----------------|-----------|----------|-------------|----------|--------------------|
| | | BE RE | Rs. 100 | BE RE | Rs. 100 Rs. 100 |
| Sl. No. | Month | Monthly | Progressive | Monthly | Progressive |
| 1 | April | -39 | -39 | -97 | -97 |
| 2 | May | -129 | -168 | 10 | -87 |
| 3 | June | 15 | -153 | 49 | -38 |
| 4 | July | -16 | -169 | 51 | 13 |
| 5 | August | -72 | -241 | 19 | 32 |
| 6 | September | -28 | -269 | 62 | 94 |
| 7 | October | -868 | -1,137 | -7 | 87 |
| 8 | November | -20 | -1,157 | 9 | 96 |
| 9 | December | | | -60 | 36 |
| 10 | January | | | -29 | 7 |
| 11 | February | | | 2 | 9 |
| 12 | March | | | -25 | -16 |

Service Tax (Net) Monthly Trends of Collection



Service Tax (Refund) Monthly Trend



CGST Collections (Head wise Breakup)

(Rs. in crores)

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|----------|-------------|--|---|---|----------------|
| A | 0005 | CENTRAL GOODS AND SERVICES TAX (CGST) | | | |
| 1 | 00050010101 | TAX ON CENTRAL GOODS AND SERVICES TAX (CGST) | 274668.27 | 268834.64 | 2.17 |
| 2 | 00050010201 | INTEREST | 1464.40 | 1550.78 | -5.57 |
| 3 | 00050010301 | PENALTY | 542.87 | 528.77 | 2.67 |
| 4 | 00050010401 | FEES | 497.37 | 495.69 | 0.34 |
| 5 | 00050010901 | SALE PROCEEDS OF CONFISCATED GOODS | 0.06 | 0.00 | 0.00 |
| 6 | 00050050000 | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS | 15956.19 | 25.86 | 61602.19 |
| 7 | 00050080001 | OTHER RECEIPTS | 92.04 | 91.17 | 0.95 |
| | | Collection made by other Deptt./ Ministries | 0.00 | 0.01 | -100.00 |
| | | Gross Collection Total (A) | 293221.18 | 271526.93 | 7.99 |
| 8 | 00050010102 | DEDUCT REFUNDS | -26626.93 | -22366.66 | 19.05 |
| 9 | 00050010202 | DEDUCT REFUNDS | -35.59 | -12.15 | 192.98 |
| 10 | 00050010302 | DEDUCT REFUNDS | -45.74 | -23.92 | 91.21 |
| 11 | 00050010402 | DEDUCT REFUNDS | -0.63 | -1.35 | -53.33 |
| 12 | 00050080002 | DEDUCT REFUNDS | -5.56 | -4.30 | 29.29 |
| 13 | 000500105 | INPUT TAX CREDIT CROSS UTILISATION OF CGST AND IGST | 276975.95 | 252814.81 | 9.56 |
| 14 | 000500106 | APPORT OF IGST -TRANSFER-IN OF TAX COMPONENT TO CGST | 115090.31 | 101298.40 | 13.62 |
| 15 | 000500107 | APPORTIONMENT OF IGST -TRANSFER-IN OF INTEREST COMPONENT TO CGST | 717.75 | 528.02 | 35.93 |
| 16 | 000500108 | APPORTIONMENT OF IGST -TRANSFER-IN OF PENALTY COMPONENT TO CGST | 181.97 | 112.86 | 61.24 |
| 17 | 000500110 | ADVANCE APPORTIONMENT FROM IGST | -23000.00 | 0.00 | 0.00 |
| | | Refund/Apportionment Total (B) | 343251.51 | 332345.70 | 3.28 |
| | | Net Total (A+B) | 636472.69 | 603872.63 | 5.40 |

Note: The Collection made by other Ministries/Departments during the FY 2025-26 upto October, 2025 is reported.

UTGST (OT) Collections (Head wise Breakup)

(Rs. in crores)

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|---------|---------------|---|---|---|---------------|
| | 0007 | UNION TERRITORY GOODS AND SERVICES TAX (UTGST) | | | |
| | 000706 | OTHER TERRITORY | | | |
| 1 | 00070610101 | TAX | 221.36 | 125.09 | 76.96 |
| 2 | 00070610201 | INTEREST | 0.09 | 0.02 | 468.25 |
| 3 | 00070610301 | PENALTY | 0.00 | 0.00 | 0.00 |
| 4 | 00070610401 | FEES | 0.00 | 0.01 | -64.69 |
| 5 | 00070650000 | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS | 1.65 | 0.00 | 0.00 |
| | | Gross Collection (Total A) | 223.10 | 125.11 | 78.32 |
| 6 | 00070610102 | DEFUNDS-EXCESS DUE TO MISTAKE/INADVERTENCE | -3.50 | -7.05 | -50.35 |
| 7 | 000706105 | INPUT TAX CREDIT CROSS UTILISATION OF UTGST AND IGST | 382.24 | 287.99 | 32.73 |
| 8 | 000706106 | APPORTIONMENT OF IGST-TRANSFER-IN OF TAX COMPONENT TO UTGST | 1257.90 | 141.37 | 789.80 |
| | | Refund/Apportionment Total (B) | 1636.64 | 422.31 | 287.55 |
| | | Net Total (A+B) | 1859.74 | 547.42 | 239.73 |

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

**IGST Collections
(Head wise Breakup)**

(Rs. in crores)

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|---------|--|---|---|---|----------------|
| | 0008 | INTEGRATED GOODS AND SERVICES TAX (IGST) | | | |
| | 000801 | IGST ON IMPORT/EXPORT OF GOODS AND SERVICES | | | |
| 1 | 00080110101 | TAX ON IGST ON IMPORT/EXPORT OF GOODS AND SERVICES | 333266.21 | 345243.17 | -3.47 |
| 2 | 00080110201 | INTEREST | 2.43 | 23.06 | -89.46 |
| 3 | 00080110301 | PENALTY | 0.00 | 0.17 | -100.00 |
| 4 | 00080110401 | FEES | 0.00 | 0.00 | 0.00 |
| 5 | 00080150000 | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS | 30.46 | 76.59 | -60.22 |
| 6 | 00080180000 | OTHER RECEIPTS | 0.00 | 2.71 | -100.00 |
| | 000802 | IGST ON DOMESTIC SUPPLY OF GOODS AND SERVICES | | | |
| 7 | 00080210101 | TAX ON IGST ON DOMESTIC SUPPLY OF GOODS AND SERVICES | 403915.09 | 399827.26 | 1.02 |
| 8 | 00080210201 | INTEREST | 1412.72 | 1376.46 | 2.63 |
| 9 | 00080210301 | PENALTY | 785.22 | 745.19 | 5.37 |
| 10 | 00080210401 | FEES | 3.10 | 3.31 | -6.38 |
| 11 | 00080250000 | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS | 23176.03 | 11.60 | 199699.31 |
| 12 | 00080280001 | OTHER RECEIPTS | 98.55 | 84.04 | 17.27 |
| | Collection made by other Department/ Ministries | | 0.00 | 0.01 | -100.00 |
| | | Gross Collection (Total A) | 762689.82 | 747393.57 | 2.05 |
| 13 | 00080210102 | DEDUCT REFUNDS | -137638.42 | -115654.51 | 19.01 |
| 14 | 00080210202 | DEDUCT REFUNDS | -66.25 | -32.34 | 104.84 |
| 15 | 00080210302 | DEDUCT REFUNDS | -221.85 | -153.34 | 44.68 |
| 16 | 00080210402 | DEDUCT REFUNDS | -0.02 | -0.21 | -88.80 |
| 17 | 00080280002 | DEDUCT REFUNDS | -5.51 | -0.75 | 630.91 |
| 18 | 00080110102 | DEDUCT REFUNDS | -24.33 | 0.00 | 0.00 |
| 19 | 000802105 | INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST AND CGST | -276975.95 | -252814.81 | 9.56 |
| 20 | 000802106 | INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST & SGST | -220756.41 | -201322.48 | 9.65 |
| 21 | 000802107 | INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST & UTGST | -1541.06 | -1390.28 | 10.85 |
| 22 | 000802950 | APPORT OF IGST-TRANSFER OUT OF TAX COMPONENT TO CGST | -115090.31 | -101298.40 | 13.62 |
| 23 | 000802951 | APPORTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO CGST | -717.75 | -528.02 | 35.93 |
| 24 | 000802952 | APPORTIONMENT OF IGST-TRANSFER OUT OF PENALTY COMPONENT TO CGST | -181.97 | -112.86 | 61.24 |
| 25 | 000802953 | APPORT OF IGST-TRANSFER OUT OF TAX COMPONENT TO SGST | -112789.10 | -100191.63 | 12.57 |
| 26 | 000802954 | APPORTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO SGST | -709.81 | -522.25 | 35.91 |
| 27 | 000802955 | APPORTIONMENT OF IGST-TRANSFER OUT OF PENALTY COMPONENT TO SGST | -180.36 | -112.05 | 60.97 |
| 28 | 000802956 | APPORT OF IGST-TRANSFER OUT OF TAX COMPONENT TO UTGST | -2301.20 | -1106.77 | 107.92 |
| 29 | 000802957 | APPORTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO UTGST | -7.94 | -5.77 | 37.59 |
| 30 | 000802958 | APPORTIONMENT OF IGST-TRANSFER OUT OF PENALTY COMPONENT TO UTGST | -1.61 | -0.81 | 98.94 |
| 31 | 000802959 | ADVANCE APPORTIONMENT OF IGST TO CGST | 23000.00 | 0.00 | 0.00 |
| 32 | 000802960 | ADVANCE APPORTIONMENT OF IGST TO SGST | 22829.36 | 0.00 | 0.00 |
| 33 | 000802961 | ADVANCE APPORTIONMENT OF IGST TO UTGST | 170.64 | 0.00 | 0.00 |
| | | Refund/Apportionment Total (B) | -823209.84 | -775247.26 | 6.19 |
| | | (Net) Total A+B | -60520.02 | -27853.69 | 117.28 |

Note: The Collection made by other Ministries/Departments during the FY 2025-26 upto October, 2025 is reported.

Compensation Cess Collections (Head wise Breakup)

(Rs. in Crores)

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|---------|---------------|---|---|---|---------------|
| | 0009 | GOODS AND SERVICES TAX COMPENSATION CESS | | | |
| | 000901 | COMPENSATION CESS OF IMPORT SERVICES | | | |
| 1 | 00090110101 | CESS ON GST COMP. CESS ON IMP/EXP OF GOODS AND SERVICES | 5384.95 | 7863.27 | -31.52 |
| 2 | 00090110201 | INTEREST | 0.00 | 0.00 | 0.00 |
| 3 | 00090150000 | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS | 0.00 | 0.04 | -100.00 |
| 4 | 00090180001 | OTHER RECEIPTS | 0.00 | 0.00 | 0.00 |
| | 000902 | COMPENSATION CESS OF DOMESTIC SUPPLY | | | |
| 5 | 00090210101 | CESS ON GST COM CESS ON DOMESTIC SUPPLY OF GOODS & SERVICES | 80661.68 | 93702.35 | -13.92 |
| 6 | 00090210201 | INTEREST | 15.54 | 29.62 | -47.53 |
| 7 | 00090210301 | PENALTY | 82.80 | 97.55 | -15.12 |
| 8 | 00090210401 | FEES | 0.03 | 0.91 | -96.81 |
| 9 | 00090250000 | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS | 2010.94 | 0.18 | 1109060.17 |
| 10 | 00090280001 | OTHER RECEIPTS | 12.59 | 4.24 | 197.10 |
| | | Gross Collection Total (A) | 88168.54 | 101698.15 | -13.30 |
| 11 | 00090210102 | DEDUCT REFUNDS | -3753.94 | -2087.46 | 79.83 |
| 12 | 00090210202 | DEDUCT REFUNDS | -5.20 | -2.33 | 122.55 |
| 13 | 00090210302 | DEDUCT REFUNDS | -5.22 | -10.35 | -49.59 |
| 14 | 00090210402 | DEDUCT REFUNDS | 0.00 | 0.00 | 0.00 |
| 15 | 00090280002 | DEDUCT REFUNDS | -0.04 | 0.00 | 0.00 |
| 16 | 00090110102 | DEDUCT REFUNDS | -0.02 | 0.00 | 0.00 |
| | | Refund Total (B) | -3764.43 | -2100.14 | 79.25 |
| | | Net Total (A+B) | 84404.11 | 99598.01 | -15.26 |

Custom Duty Collection (Net) Head wise Breakup

(Rs. in crores)

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|----------|-------------|---|---|---|-------------|
| A | | IMPORTS | | | |
| 1 | 00370010100 | IMPORTS | 17.81 | 168.17 | -89.41 |
| 2 | 00370010101 | PROTECTIVE DUTIES | 94.03 | 262.87 | -64.23 |
| 3 | 00370010102 | REVENUE DUTIES | 114705.98 | 120368.18 | -4.70 |
| 4 | 00370010103 | DEDUCT DRAWBACKS | -20465.20 | -18554.58 | 10.30 |
| 5 | 00370010104 | DEDUCT-REFUNDS | -1612.59 | -2800.08 | -42.41 |
| 6 | 00370010105 | AMOUNT TRANSFERED TO CONSUMER WELFARE FUND | 0.00 | 0.00 | 0.00 |
| 7 | 00370010106 | CUSTOMS DUTY ON GOLD | 6.64 | 29.06 | -77.16 |
| 8 | 00370010107 | CUSTOMS DUTY ON SILVER | 0.09 | 0.08 | 0.60 |
| 9 | 00370010108 | 2% SPECIAL CUSTOMS DUTY ON IMPORTS | 20.89 | 5.07 | 312.27 |
| 10 | 00370010109 | ADDITIONAL CUSTOMS DUTY ON MOTOR SPIRIT (PETROL) | 0.00 | 0.00 | 0.00 |
| 11 | 00370010110 | ADDITIONAL DUTY OF CUSTOMS ON HIGH SPEED DIESEL OIL | 0.00 | 0.05 | -100.00 |
| 12 | 00370010111 | NATIONAL CALAMITY CONTINGENCY DUTY | 667.66 | 725.02 | -7.91 |
| 13 | 00370010112 | ADDITIONAL CUSTOMS DUTY (CVD) | 199.50 | 520.85 | -61.70 |
| 14 | 00370010113 | GSIS(GOODS OF SPECIAL IMPORTANCE ACT)DUTY | 12.27 | 368.52 | -96.67 |
| 15 | 00370010114 | SPECIAL EXCISE DUTY | 0.00 | 0.01 | -100.00 |
| 16 | 00370010115 | TTA (TEXTILE & TEXTILE ARTICLES)DUTY | 0.00 | 0.00 | 0.00 |
| 17 | 00370010116 | CESSSES ON IMPORTS | 6.34 | 169.09 | -96.25 |
| 18 | 00370010117 | EXCISE PRIMARY EDUCATION CESS DUTY | 0.00 | 0.00 | 0.00 |
| 19 | 00370010118 | OTHER CENTRAL EXCISE DUTY | 0.00 | 0.00 | 0.00 |
| 20 | 00370010119 | ADDITIONAL CVD DUTY | 270.62 | 113.64 | 138.14 |
| 21 | 00370010120 | HEALTH DUTY AMOUNT | 0.07 | 0.07 | -6.08 |
| 22 | 00370010121 | EXCISE SECONDARY & HIGHER EDUCATIONAL CESS DUTY | 0.00 | 0.00 | 0.00 |
| 23 | 00370010122 | CLEAN ENERGY CESS | 0.05 | 0.09 | -47.06 |
| 24 | 00370010123 | IGST TAX COLLECTED BY CUSTOMS | 0.04 | 9.85 | -99.57 |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|----------|-------------|---|---|---|---------------|
| 25 | 00370010124 | IGST INTEREST COLLECTED BY CUSTOMS | 0.02 | 0.06 | -68.86 |
| 26 | 00370010125 | IGST PENALTY COLLECTED BY CUSTOMS | 0.00 | 0.00 | 0.00 |
| 27 | 00370010126 | IGST FESS COLLECTED BY CUSTOMS | 0.00 | 0.69 | -100.00 |
| 28 | 00370010127 | IGST OTHERS COLLECTED BY CUSTOMS | 0.00 | 0.02 | -93.77 |
| 29 | 00370010128 | GST COMPENSATION CESS COLLECTED BY CUSTOMS | 0.01 | 0.00 | 0.00 |
| 30 | 00370010129 | GST COMPENSATION CESS INTEREST COMPONENT COLLECTED BY CUSTOMS | 0.00 | 0.00 | 0.00 |
| 31 | 00370010130 | GST COMPENSATION CESS PENALTY COMPONENT COLLECTED BY CUSTOMS | 0.00 | 0.00 | 0.00 |
| 32 | 00370010132 | GST COMPENSATION CESS OTHERS COLLECTED BY CUSTOMS | 0.00 | 0.00 | 0.00 |
| 33 | 00370010199 | BASIC DUTY PAID THROUGH SCRIPS | 16903.22 | 17136.07 | -1.36 |
| | | Total (A) | 110827.43 | 118522.81 | -6.49 |
| B | | EXPORTS | | | |
| 34 | 00370010200 | EXPORTS | 0.00 | 6.24 | -100.00 |
| 35 | 00370010201 | ALL OTHER ARTICLES | 78.16 | 4223.14 | -98.15 |
| 36 | 00370010202 | IRON ORE FINE(INCLUDING BLUE DUST) | 0.00 | 0.00 | 0.00 |
| 37 | 00370010203 | DEDUCT DRAWBACK | -10.70 | -297.51 | -96.40 |
| 38 | 00370010204 | DEDUCT-REFUNDS | -16.06 | -12.81 | 25.38 |
| 39 | 00370010205 | AMOUNT TRANSFERED TO CONSUMER WELFARE FUND | 0.00 | 0.00 | 0.00 |
| | | Total (B) | 51.40 | 3919.06 | -98.69 |
| C | | CESSES ON EXPORTS | | | |
| 39 | 00370010300 | CESSES ON EXPORTS | 0.51 | 0.22 | 131.50 |
| 40 | 00370010301 | OTHER ARTICLES. | 5.38 | 9.04 | -40.51 |
| 41 | 00370010302 | OTHER AGRICULTURAL PRODUCE | 0.00 | 0.01 | -99.41 |
| 42 | 00370010303 | TOBACCO UNMANUFACTURED | 0.02 | 0.03 | -23.22 |
| 43 | 00370010304 | DEDUCT-REFUNDS | -2.06 | -2.40 | -14.18 |
| 44 | 00370010305 | AMOUNT TRANSFERED TO CONSUMER WELFARE FUND | 0.00 | 0.00 | 0.00 |
| | | Total (C) | 3.86 | 6.90 | -44.11 |
| D | 00370010400 | SALE OF GOLD BY PUBLIC AUCTION | 0.01 | 0.15 | -93.90 |
| | | Total (D) | 0.01 | 0.15 | -93.90 |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|----------|-------------|---|---|---|----------------|
| E | 003700105 | SALE PROCEEDS OF CONFISCATED GOODS | | | |
| 45 | 00370010501 | CONFISCATED GOLD | 581.33 | 1209.27 | -51.93 |
| 46 | 00370010502 | CONFISCATED SILVER | 0.00 | 1.06 | -100.00 |
| 47 | 00370010503 | OTHER CONFISCATED GOODS | 31.33 | 19.78 | 58.40 |
| 48 | 00370010504 | OTHER GOODS RETAIL SHOP | 34.62 | 46.16 | -25.00 |
| 49 | 00370010505 | CONFISCATED FOREIGN CURRENCIES/INSTRUMENTS | 1.13 | 2.51 | -55.05 |
| 50 | 00370010506 | FEES,FINES,FORFEITURES & PENALTIES | 575.14 | 833.06 | -30.96 |
| | | Total (E) | 1223.53 | 2111.83 | -42.06 |
| F | 003700106 | RECEIPTS OF ADVANCE PAYMENTS FROM ASSESSES | 89.17 | 108.04 | -17.46 |
| G | 003700107 | ANTI DUMPING DUTY | 2959.89 | 1594.91 | 85.58 |
| H | 003700108 | SAFEGUARD DUTY | 255.68 | 0.00 | 0.00 |
| I | 003700109 | ADDITIONAL DUTY OF CUSTOMS ON TEA AND TEA WASTE | 0.00 | 0.51 | -99.52 |
| J | 003700504 | EDUCATION CESS | 2.44 | 9.27 | -73.65 |
| K | 003700505 | SECONDARY AND HIGHER EDUCATION CESS | -0.06 | 0.00 | 0.00 |
| L | 003700507 | ROAD AND INFRASTRUCTURE CESS | 0.95 | 1.61 | -41.29 |
| M | 003700508 | SOCIAL WELFARE SURCHARGE | 10343.09 | 11344.38 | -8.83 |
| N | 003700509 | HEALTH CESS | 0.00 | 0.12 | -97.81 |
| O | 003700510 | AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS | 14834.56 | 14782.71 | 0.35 |
| P | 003700700 | RECEIPTS UNDER KAR VIVAD SAMADHAN SCHEME,1998 | 0.00 | 0.00 | 0.00 |
| Q | 003700800 | OTHER RECEIPTS | 2171.63 | 1684.82 | 28.89 |
| R | 003700900 | SHARE OF NET PROCEEDS ASSIGNED TO STATES | 0.00 | 0.00 | 0.00 |
| S | | Collection made BY OTHER DEPARTMENT/MINISTRIES | 94.19 | 54.44 | 73.02 |
| | | Total Net Collection (A to S) | 142857.79 | 154141.54 | -7.32 |

Note: 1) The Collection made by other Ministries/Departments during the FY 2025-26 upto October, 2025 is reported.

2) Some Revenue PAOs used this head of account **0037.00.10.123 to 131on temporary heads** for booking the IGST/Comp. Cess

(MH 0008 and 0009) as this head of account is not available in REVACT system, however is to be cleared by making necessary transfer entries.

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

(Rs. In Crores)

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|----------|---------------|--|---|---|----------------|
| A | 003801 | SHAREABLE DUTIES | | | |
| 1 | 003801101 | BASIC EXCISE DUTIES | 20674.28 | 16022.45 | 29.03 |
| 2 | 003801102 | AUXILARY DUTIES OF EXCISE | -65.26 | -18.68 | 249.28 |
| 3 | 003801103 | ADDITIONAL EXCISE DUTIES ON MINERAL PRODUCTS | 0.00 | 0.00 | 0.00 |
| 4 | 003801104 | SPECIAL EXCISE DUTIES | -7.03 | -102.41 | -93.13 |
| | | Total (A) | 20601.98 | 15901.36 | 29.56 |
| B | 003802 | DUTIES ASSIGNED TO STATES | | | |
| 5 | 003802101 | ADDITIONAL EXCISE DUTIES IN LIEU OF SALES TAX | 0.64 | -11.78 | -105.42 |
| 6 | 003802102 | EXCISE DUTY ON GENERATION OF POWER | 0.00 | 0.00 | 0.00 |
| | | Total (B) | 0.64 | -11.78 | -105.42 |
| C | 003803 | NON-SHAREABLE DUTIES | | | |
| 7 | 003803101 | REGULATORY EXCISE DUTIES | 0.00 | 0.00 | 0.00 |
| 8 | 003803102 | AUXILIARY DUTIES OF EXCISE | 0.00 | 0.00 | 0.00 |
| 9 | 003803103 | SPECIAL EXCISE DUTIES | 0.00 | 3.10 | -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 | -3.71 | -3.11 | 19.24 |
| 12 | 003803106 | ADDITIONAL EXCISE DUTY ON INDIGENIOUS MOTOR SPIRIT | 0.00 | 0.00 | 0.00 |
| 13 | 003803107 | ADDITIONAL EXCISE DUTY ON HIGH SPEED DIESEL OIL | 0.00 | 0.00 | 0.00 |
| 14 | 003803108 | NATIONAL CALAMITY CONTINGENT DUTY | 5255.20 | 4751.91 | 10.59 |
| 15 | 003803109 | SPECIAL ADDITIONAL DUTY OF EXCISE ON MOTOR SPIRIT | 97516.37 | 73674.31 | 32.36 |
| 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 | 52.60 | 170.24 | -69.11 |
| 18 | 003803112 | CLEAN ENERGY CESS* | 0.00 | 0.00 | 0.00 |
| 19 | 003803504 | EDUCATION CESS | 0.00 | 0.09 | -97.25 |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|----------|---------------|---|---|---|--------------|
| 20 | 003803505 | SECONDARY AND HIGHER EDUCATION CESS | 0.00 | 0.05 | -93.88 |
| 21 | 003803506 | INFRASTRUCTURE CESS* | 0.00 | 0.00 | 0.00 |
| 22 | 003803507 | ROAD AND INFRASTRUCTURE CESS | 26313.81 | 22368.56 | 17.64 |
| 23 | 003803508 | AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS | 31944.17 | 27002.86 | 18.30 |
| 24 | 003803800 | OTHER DUTIES | 5.16 | 2.40 | 115.19 |
| | | Total (C) | 161083.61 | 127970.41 | 25.88 |
| D | 003804 | CESES ON COMMODITIES | | | |
| 25 | 003804101 | CESS ON COAL AND COKE | 0.00 | 0.00 | 0.00 |
| 26 | 003804102 | CESS ON JUTE | -0.99 | -4.79 | -79.31 |
| 27 | 003804103 | CESS ON TEA | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 | 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 | 9498.56 | 9313.07 | 1.99 |
| 35 | 003804118 | CESS ON COFFEE | 0.00 | 0.00 | 0.00 |
| 36 | 003804119 | CESS ON SUGAR | 0.00 | 0.00 | 0.00 |
| 37 | 003804123 | HANDLOOM CESS ON MANMADE FABRICS | 0.00 | 0.00 | 0.00 |
| 38 | 003804124 | CESS ON PAPER | 0.00 | 0.00 | 0.00 |
| 39 | 003804131 | CESS ON MATCHES | 0.00 | 0.00 | 0.00 |
| 40 | 003804200 | CESS ON OTHER COMMODITIES | 0.00 | 0.00 | 0.00 |
| | | Total (D) | 9497.56 | 9308.28 | 2.03 |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|----------|---------------|--|---|---|---------------|
| E | 003860 | OTHER RECEIPTS | | | |
| 41 | 003860000 | OTHER RECEIPTS | 0.00 | 0.00 | 0.00 |
| 42 | 003860101 | SALE PROCEEDS OF CONFISCATED GOODS | 0.01 | 0.13 | -91.27 |
| 43 | 003860500 | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS ETC. | 20.42 | 21883.68 | -99.91 |
| 44 | 003860800 | OTHER RECEIPTS | 91.28 | 47.70 | 91.36 |
| | | Total (E) | 111.72 | 21931.52 | -99.49 |
| F | | CESSES ADMINISTERED BY OTHER DEPARTMENT | 1.36 | 0.00 | 0.00 |
| | | Total Net Collection (A+B+C+D+E+F) | 191296.87 | 175099.78 | 9.25 |

Remarks: i * These Cesses are collected by CBIC

Note: The Collection made by other Ministries/Departments during the FY 2025-26 upto October, 2025 is reported.

**Service Tax
(Service wise Collections)**

(Rs. In Crores)

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|---------|-----------|--|---|---|-------------|
| 1 | 004400101 | TAX ON TELEPHONE BILLING | 0.67 | 5.11 | -86.97 |
| 2 | 004400102 | TAX ON GENERAL INSURANCE PREMIA | 0.02 | 2.57 | -99.32 |
| 3 | 004400103 | TAX ON STOCK BROKERAGE COMMISSION | 0.39 | 1.18 | -66.47 |
| 4 | 004400104 | ADVERTISING SERVICES | -203.51 | -56.11 | 262.71 |
| 5 | 004400105 | COURIER SERVICES | -6.48 | -1.23 | 427.61 |
| 6 | 004400106 | RADIO PAGING SERVICES | -3.11 | -0.58 | 437.15 |
| 7 | 004400107 | CUSTOM HOUSE AGENT SERVICES | -4.74 | -50.21 | -90.57 |
| 8 | 004400108 | STEAMER AGENT SERVICES | -2.31 | -7.64 | -69.83 |
| 9 | 004400109 | AIR TRAVEL AGENT SERVICES | 0.53 | 0.82 | -35.21 |
| 10 | 004400110 | MANDAP KEEPER SERVICES | 0.83 | 0.62 | 33.30 |
| 11 | 004400111 | CLEARING AND FORWARDING AGENT SERVICES | -2.47 | 2.03 | -221.87 |
| 12 | 004400112 | RENT A CAB SCHEME OPERATOR SERVICES | 2.63 | 5.13 | -48.72 |
| 13 | 004400113 | OUTDOOR CATERERS SERVICES | 4.29 | 1.36 | 216.41 |
| 14 | 004400114 | OUTDOOR CATERERS SERVICES | 0.24 | 0.26 | -6.71 |
| 15 | 004400115 | CONSULTING ENGINEER SERVICES | 1.76 | 6.24 | -71.79 |
| 16 | 004400116 | MAN POWER RECRUITMENT SERVICES | 25.57 | 24.15 | 5.86 |
| 17 | 004400117 | TOUR OPERATOR SERVICES | 1.57 | 4.20 | -62.56 |
| 18 | 004400119 | ARCHITECT SERVICES | 1.13 | 1.45 | -22.35 |
| 19 | 004400120 | INTERIOR DECORATION/DESIGNERS SERVICES | 0.32 | 0.71 | -55.17 |
| 20 | 004400121 | MECHANISED SLAUGHTER HOUSE SERVICES | 0.00 | 0.00 | 0.00 |
| 21 | 004400122 | UNDER WRITER SERVICES | 0.04 | 0.00 | 0.00 |
| 22 | 004400123 | CREDIT RATING AGENCY SERVICES | 0.00 | 0.01 | -100.00 |
| 23 | 004400124 | CHARTERED ACCOUNTANT SERVICES | 0.79 | 1.49 | -47.01 |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|---------|-----------|---|---|---|-------------|
| 24 | 004400125 | COST ACCOUNTANT SERVICES | 0.00 | 0.06 | -93.52 |
| 25 | 004400126 | COMPANY SECRETARY SERVICES | 0.02 | 0.19 | -89.45 |
| 26 | 004400127 | REAL ESTATE AGENT/CONSULTANT SERVICES | 0.42 | 0.71 | -41.48 |
| 27 | 004400128 | SECURITY/DETECTIVE AGENCY SERVICES | 2.99 | 5.31 | -43.76 |
| 28 | 004400129 | MARKET RESEARCH AGENCY SERVICES | 0.12 | 0.50 | -76.20 |
| 29 | 004400130 | MANAGEMENT CONSULTANT SERVICES | 1.86 | 36.18 | -94.87 |
| 30 | 004400131 | SCIENTIFIC AND TECHNICAL CONSULTANCY SERVICE | 1.25 | 1.01 | 23.81 |
| 31 | 004400132 | PHOTOGRAPHY SERVICES | 0.21 | 0.83 | -74.26 |
| 32 | 004400133 | CONVENTION SERVICE | -8.93 | -5.97 | 49.49 |
| 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 | 2.50 | 2.26 | 11.03 |
| 38 | 004400139 | VIDEO TAPE PRODUCTION SERVICE | 0.18 | 0.32 | -44.21 |
| 39 | 004400140 | SOUND RECORDING SERVICE | 0.22 | 0.14 | 60.75 |
| 40 | 004400141 | BROADCASTING SERVICE | 0.02 | 1.56 | -98.68 |
| 41 | 004400142 | INSURANCE AUXILLARY SERVICES | 0.20 | 0.57 | -65.78 |
| 42 | 004400143 | BANKING AND OTHER FINANCIAL SERVICES | -14.48 | 3.64 | -497.57 |
| 43 | 004400144 | PORT SERVICES | 0.48 | 0.07 | 618.20 |
| 44 | 004400145 | SERVICE OR REPAIR PROVIDED BY AUTHORISED SERVICE STATION FOR MOTO R CAR AND TWO WHEELED MOTOR VEHICLE | 0.54 | 1.57 | -65.38 |
| 45 | 004400146 | LIFE INSURANCE SERVICES INCLUDING INSURANCE AUXILLARY SERVICES RELATING TO LIFE INSURANCE | 0.39 | 6.97 | -94.35 |
| 46 | 004400147 | CARGO HANDLING SERVICES | 0.54 | 10.26 | -94.69 |
| 47 | 004400148 | STORAGE AND WAREHOUSE SERVICES | 0.09 | 0.33 | -73.52 |
| 48 | 004400149 | EVENT MANAGEMENT SERVICES | 0.52 | 1.92 | -72.79 |
| 49 | 004400150 | RAIL TRAVEL AGENT SERVICES | 0.00 | -0.15 | -100.00 |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|---------|-----------|--|---|---|-------------|
| 50 | 004400151 | HEALTH CLUB AND FITNESS CENTERS SERVICES | 0.27 | 0.28 | -3.03 |
| 51 | 004400152 | BEAUTY PARLOURS SERVICES | 0.55 | 0.83 | -34.63 |
| 52 | 004400153 | FASHION DESIGNING SERVICES | 0.00 | 0.06 | -100.00 |
| 53 | 004400154 | CABLE OPERATORS SERVICES | 1.17 | 1.73 | -32.29 |
| 54 | 004400155 | DRYCLEANING SERVICES | 0.06 | 0.29 | -80.10 |
| 55 | 004400156 | BUSINESS AUXILIARY SERVICES | -1040.61 | -239.60 | 334.32 |
| 56 | 004400157 | COMMERCIAL TRAINING AND COACHING CENTRE | 1.97 | 5.89 | -66.58 |
| 57 | 004400158 | COMMISSIONING AND INSTALLATION AGENCY | 2.83 | 6.87 | -58.78 |
| 58 | 004400159 | FRANCHISE SERVICE | 0.01 | 0.18 | -92.40 |
| 59 | 004400160 | INTERNET CAFE | 0.00 | 0.00 | 0.00 |
| 60 | 004400161 | MAINTENANCE AND REPAIR SERVICE | -9.83 | 9.49 | -203.61 |
| 61 | 004400162 | A TECHNICAL TESTING AND ANALYSIS: TECHNICAL INSPECTION AND CERTIFICATION AGENCY | 0.48 | 1.86 | -73.92 |
| 62 | 004400163 | BUSINESS EXHIBITION SERVICES | 0.02 | 0.21 | -90.20 |
| 63 | 004400164 | AIRPORT SERVICES | 0.03 | 0.11 | -77.43 |
| 64 | 004400165 | TRANSPORT OF GOODS BY ROAD | -8.19 | 12.19 | -167.21 |
| 65 | 004400166 | TRANSPORT OF GOODS BY AIR | 0.02 | -0.02 | -189.61 |
| 66 | 004400167 | SURVEY AND EXPLORATION OF MINERALS | 22.13 | 0.07 | 29696.31 |
| 67 | 004400168 | OPINION POLL SERVICES | 0.00 | 0.00 | 0.00 |
| 68 | 004400169 | INTELLECTUAL PROPERTY SERVICES OTHER THAN COPYRIGHT | 0.42 | 0.06 | 569.88 |
| 69 | 004400170 | FORWARD CONTRACT SERVICES | 0.00 | 0.02 | -86.77 |
| 70 | 004400171 | TV RADIO PROGRAMME PRODUCTION | 0.11 | 0.16 | -27.85 |
| 71 | 004400172 | CONSTRUCTION SERVICES IN RESPECT OF COMMERCIAL OR INDUSTRIAL BUILD INGS AND CIVIL STRUCTURES | 5.09 | 50.50 | -89.93 |
| 72 | 004400173 | TRAVEL AGENTS (OTHER THAN AIR/TRAVEL AGENTS) | 0.18 | 0.18 | 2.50 |
| 73 | 004400174 | TRANSPORT OF GOODS THROUGH PIPELINE OR OTHER CONDUIT | 0.00 | -0.57 | -100.00 |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|---------|-----------|---|---|---|-------------|
| 74 | 004400175 | SITE FORMATION AND CLEARANCE, EXCAVATION AND EARTH MOVING AND DEMOLITION SERVICES OTHER THAN THOSE PROVIDED TO AGRICULTURE RIGATION & WATERSHED DEVELOPMENT | 0.51 | 0.34 | 53.26 |
| 75 | 004400176 | DREDGING SERVICE OF RIVER, PORT, HARBOUR, BACKWATER OR ESTUARY | 0.02 | 0.03 | -26.30 |
| 76 | 004400177 | SURVEY AND MAP MAKING OTHER THAN THOSE BY GOVERNMENT DEPARTMENTS | 0.03 | 0.32 | -90.09 |
| 77 | 004400178 | CLEANING SERVICES OTHER THAN IN RELATION TO AGRICULTURE, HORTICULTURE, HORTICULTURE, ANIMAL HUSBANDRY OR DAIRYING | 2.83 | 5.22 | -45.74 |
| 78 | 004400179 | MEMBERSHIP OF CLUB OR ASSOCIATION WITH SPECIFIED EXCLUSIONS | 0.07 | 0.40 | -81.81 |
| 79 | 004400180 | PACKAGING SERVICES | 0.64 | 0.29 | 122.53 |
| 80 | 004400181 | MAILING LIST COMPILATION AND MAILING | 0.00 | 0.00 | 0.00 |
| 81 | 004400182 | CONSTRUCTION OF RESIDENTIAL COMPLEXES HAVING MORE THAN TWELVE RESIDENTIAL HOUSES OR APARTMENTS TOGETHER WITH COMMON AREAS & OTHER APURTENANCES | 9.44 | 9.79 | -3.56 |
| 82 | 004400183 | SERVICE PROVIDED BY A REGISTRAR TO AN ISSUE | 0.00 | 0.03 | -100.00 |
| 83 | 004400184 | SERVICE PROVIDED BY A SHARE TRANSFER AGENT | 0.00 | 0.01 | -64.32 |
| 84 | 004400185 | AUTOMATED TELLER MACHINE OPERATIONS, MAINTENANCE OR MANAGEMENT | 0.01 | 1.49 | -99.41 |
| 85 | 004400186 | SERVICE PROVIDED BY A RECOVERY AGENT | 0.12 | 0.10 | 23.17 |
| 86 | 004400187 | SALE OF SPACE OR TIME FOR ADVERTISEMENT OTHER THAN THE IN PRINT MEDIA | 0.40 | 0.15 | 167.56 |
| 87 | 004400188 | SPONSORSHIP SERVICES PROVIDED TO ANYBODY CORPORATE OR FIRM OTHER THAN SPONSORSHIP OF SPORTS EVENTS | 0.00 | 0.21 | -99.87 |
| 88 | 004400189 | TRANSPORT OF PASSENGERS EMBARKING ON INTERNATIONAL JOURNEY BY AIR OTHER THAN THE ECONOMY CLASS PASSENGERS | 0.23 | 5.87 | -96.17 |
| 89 | 004400190 | TRANSPORT OF GOODS IN CONTAINERS BY RAIL BY ANY PERSON OTHER THAN GOVERNMENT RAILWAY | 0.06 | 15.40 | -99.61 |
| 90 | 004400191 | BUSINESS SUPPORT SERVICES | 3.07 | 8.71 | -64.73 |
| 91 | 004400192 | AUCTIONERS SERVICE OTHER THAN AUCTION OF PROPERTY UNDER DIRECTIONS OR ORDERS OF A COURT OF LAW OR AUCTION BY THE CENTRAL GOVERNMENT | 0.00 | 0.09 | -100.00 |
| 92 | 004400193 | PUBLIC RELATIONS SERVICE | 2.31 | 0.12 | 1899.44 |
| 93 | 004400194 | SHIP MANAGEMENT SERVICES | 0.02 | 0.37 | -94.19 |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|---------|-----------|---|---|---|-------------|
| 94 | 004400195 | INTERNET TELEPHONY SERVICE | 0.13 | 0.33 | -59.08 |
| 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 | 1.17 | 2.99 | -60.98 |
| 97 | 004400198 | SERVICES PROVIDED BY A TELEGRAPH AUTHORITY IN RELATION TO TELECOMMUNICATION SERVICES | 6.71 | 1.12 | 496.26 |
| 98 | 004400199 | SERVICES PROVIDED IN RELATION TO MINING OF MINERAL, OIL OR GAS | -6.55 | 4.79 | -236.69 |
| 99 | 004400200 | SERVICES PROVIDED IN RELATION TO RENTING OF IMMOVABLE PROPERTY FOR USE IN COURSE OR FURTHER OF BUSINESS OR COMMERCE | -2.71 | -0.81 | 233.92 |
| 100 | 004400201 | SERVICES PROVIDED IN RELATION TO EXECUTION OF A WORKS CONTRACT | 41.86 | 97.10 | -56.89 |
| 101 | 004400202 | SERVICES PROVIDED IN RELATION TO DEVELOPMENT SUPPLY OF CONTENT FOR USE TELECOM SERVICES, ADVERTISING AGENCY SERVICES & DATABASE SERVICES OR RETRIEVAL SERVICES | 0.01 | 0.12 | -89.20 |
| 102 | 004400203 | SERVICES PROVIDED BY ANY PERSON EXCEPT BANKING CO. OR FINANCIAL INSTITUTION INCLUDING A NBFC OR ANY OTHER BODY CORPORATE OR COMM. CONCERN IN RELATION TO ASSET MANAGEMENT INCLUDING PORTFOLIO MANAGEMENT & ALL FORMS OF FUND MANAGEMENT | 0.00 | 1.35 | -99.89 |
| 103 | 004400204 | SERVICE PROVIDED IN RELATION TO DESIGN SERVICES | 0.05 | 0.56 | -91.27 |
| 104 | 004400205 | SERVICES PROVIDED BY ANY PERSON IN RELATION TO INFORMATION TECHNOLOGY SOFTWARE FOR USE IN THE COURSE OR FURTHERANCE OF BUSINESS OR COMMERCE | 5.37 | 9.44 | -43.15 |
| 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 RECOGNIZED STOCK EXCHANGE IN RELATION TO ASSISTING, REGULATING OR CONTROLLING THE BUSINESS, SELLING OR DEALING IN SECURITIES | 0.00 | 0.00 | 0.00 |
| 107 | 004400208 | SERVICES PROVIDED BY A RECOGNIZED/REGISTERED ASSOCIATION IN RELATION TO ASSISTING, REGULATING OR CONTROLLING | 0.12 | 0.00 | 0.00 |
| 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 MACHINERY, EQUIPMENT AND APPLIANCES FOR USE | 1.25 | 2.21 | -43.30 |
| 110 | 004400211 | COSMETIC SURGERY OR PLASTIC SURGERY SERVICE | 0.07 | 0.02 | 351.68 |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|---------|-----------|--|---|---|-------------|
| 111 | 004400212 | TRANSPORT OF COASTAL GOODS & GOODS THROUGH NATIONAL WATERWAYS OR GOODS THROUGH INLAND WATER | 0.39 | 0.24 | 60.84 |
| 112 | 004400213 | LEGAL CONSULTANCY SERVICE | 0.59 | 1.69 | -65.18 |
| 113 | 004400214 | SERVICES OF PROMOTING MARKETING OR ORGANIZING OF GAMES OF CHANCE INCLUDING LOTTERY, BINGO OR LOTTO | 0.00 | 0.01 | -29.09 |
| 114 | 004400215 | HEALTH SERVICES LIKE (A) HEALTH CHECK UP UNDERTAKEN BY HOSPITALS OR MEDICAL ESTABLISHMENTS FOR EMPLO | 1.02 | 1.05 | -2.52 |
| 115 | 004400216 | SERVICES PROVIDED MAINTENANCE OF MEDICAL RECORDS OF EMPLOYEES BUSINESS ENTITY | 0.00 | 0.00 | 0.00 |
| 116 | 004400217 | SERVICES OF PROMOTING A BRAND OF GOODS SERVICES EVENTS BUSINESS ENTITY ETC. | 2.35 | 1.14 | 106.32 |
| 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 | 0.00 | 0.04 | -94.49 |
| 119 | 004400220 | SERVICES RELATED TO (A) TRANSFERRING TEMPORARILY OR (B) PERMITTING THE USE OR ENJOYMENT OF ANY COPYR | 1.39 | 0.52 | 166.04 |
| 120 | 004400221 | SPECIAL SERVICES PROVIDED BY A BUILDER ETC. TO THE PROSPECTIVE BUYERS SUCH AS PROVIDING PREFERENTIAL | 0.00 | 0.01 | -100.00 |
| 121 | 004400222 | SERVICES OF AIRCONDITONED RESTURANTS | 1.46 | 0.95 | 53.84 |
| 122 | 004400223 | SERVICES OF PROVIDING OF ACCOMODATIONS IN HOTELS | 1.49 | 3.92 | -62.09 |
| 123 | 004400224 | ALL TAXABLE SERVICES | -0.01 | -1.04 | -99.13 |
| 124 | 004400225 | OTHER TAXABLE SERVICES | -24.74 | 45.14 | -154.81 |
| 125 | 004400500 | RECEIPT AWAITING TRANSFER TO OTHER MINOR HEADS | 6.49 | 9.92 | -34.56 |
| 126 | 004400504 | PRIMARY EDUCATION CESS | 0.38 | 1.01 | -62.08 |
| 127 | 004400505 | SECONDARY AND HIGHER EDUCATION CESS | 0.06 | 0.19 | -65.39 |
| 128 | 004400506 | SWACHH BHARAT CESS | 0.39 | 1.15 | -66.01 |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of Nov., 2025 (FY 2025-26) | Upto the month of Nov., 2024 (FY 2024-25) | Growth in % |
|---------|-----------|--|---|---|-----------------|
| 129 | 004400507 | KRISHI KALYAN CESS | 0.37 | 0.65 | -42.36 |
| 130 | 004400700 | RECEIPTS UNDER KAR VIVAD SAMADHAN SCHEME, 1998 | 0.00 | 0.00 | 0.00 |
| 131 | 004400800 | OTHER RECEIPTS | 0.00 | 0.00 | 0.00 |
| | | Total | -1157.08 | 95.41 | -1312.77 |
| | | Service Tax Collected of other Ministries/Departments | 0.09 | 0.27 | -66.67 |
| | | Total Net Collection | -1156.99 | 95.68 | -1309.25 |

Note: The Collection made by other Ministries/Departments during the FY 2025-26 upto October, 2025 is reported.

GST Refund Report (FY 2025-26)

(Rs. in crores)

| | | PAOs | Major/Minor Head | FY 2024-25 | FY 2025-26 | | | | |
|---|-------------------------------|---------------------------------|--|--------------------|------------------|-----------------|-----------------|-----------------|------------------|
| | | | | | Qtr.I | Qtr.II | October | November | Progressive |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| IGST | EXPORTS | 006893 e-PAO (IGST Dom) | 0008.02.101.02.02 | 118189.19 | 32407.28 | 33555.36 | 13553.85 | 5131.82 | 84648.31 |
| | UIN (against RFD 10) | 006893 e-PAO (IGST Dom) | 0008.02.101.02.07 | 137.34 | 39.58 | 51.07 | 1.98 | 0.77 | 93.40 |
| | Against RFD 01-A | Field PAOs | 0008.02.101.02.11/102.02/103.02/104.02/ 800.02 | 312.29 | 40.91 | 63.41 | 0.05 | 0.57 | 104.94 |
| | On-line Refund against RFD 01 | 008769 e-PAO (Single Authority) | 0008.02.101.02.11/102.02/103.02/104.02/800.02 | 55118.09 | 20174.86 | 21979.62 | 5013.08 | 5917.84 | 53085.40 |
| | Refund | 018576 e-PAO, Trichy | 0008.01.101.02.11 | 0.00 | 0.12 | 7.57 | 11.83 | 4.81 | 24.33 |
| | TOTAL | | IGST | | 173756.91 | 52662.75 | 55657.03 | 18580.79 | 11055.81 |
| CGST | UIN (against RFD 10) | 006893 e-PAO | 0005.00.101.02.07 | 162.30 | 72.85 | 66.05 | 6.22 | 3.01 | 148.13 |
| | Against RFD 01-A | Field PAOs | 0005.00.101.02.11/102.02/103.02/104.02/ 800.02 | 402.87 | 42.71 | 104.83 | 0.07 | 0.11 | 147.72 |
| | On-line Refund against RFD 01 | 008769 e-PAO (Single Authority) | 0005.00.101.02.11/102.02/103.02/104.02/800.02 | 32898.60 | 10880.73 | 9678.37 | 2909.00 | 2950.51 | 26418.61 |
| | TOTAL | | CGST | | 33,463.77 | 10996.29 | 9849.25 | 2915.29 | 2953.63 |
| UTGST (OT) | On-line Refund against RFD 01 | 008769-e-PAO (Single Authority) | 0007.06.101.02.11 | 14.05 | 0.00 | 1.75 | 0.00 | 1.75 | 3.50 |
| | TOTAL | | UTGST(OT) | | 14.05 | 0.00 | 1.75 | 0.00 | 1.75 |
| GST COMP CESS | UIN (against RFD 10) | 006893 e_PAO | 0009.02.101.02.07 | 5.83 | 2.54 | 2.36 | 0.77 | 0.21 | 5.88 |
| | Against RFD 01-A | Field PAOs | 0009.02.101.02.11/102.02/103.02/104.02/ 800.02 | 0.05 | 0.00 | 0.04 | 0.01 | 0.00 | 0.05 |
| | On-line Refund against RFD 01 | 008769 e-PAO (Single Authority) | 0009.02.101.02.11/102.02/103.02/104.02 | 2881.86 | 980.91 | 1447.08 | 467.67 | 862.82 | 3758.48 |
| | Refund | 018576 e-PAO, Trichy | 0009.01.101.02.11 | 0.00 | 0.00 | 0.02 | 0.00 | 0.00 | 0.02 |
| | TOTAL | | Comp. Cess | | 2,887.74 | 983.45 | 1,449.50 | 468.45 | 863.03 |
| Grand Total | | | | 2,10,122.47 | 64642.49 | 66957.53 | 21964.53 | 14874.22 | 168438.77 |
| Refund (on behalf of State/ UTs) | UIN (against RFD 10) | 006893 ePAO (GST Mumbai) | Balance (to be recovered) | 0.00 | 12.18 | -3.49 | -1.72 | -3.96 | 3.01 |
| | On-line Refund against RFD 01 | 008769 e-PAO (Single Authority) | Balance (to be recovered) | 337.50 | 731.41 | 1442.08 | 43.82 | 374.97 | 2592.28 |
| | TOTAL (Balance) | | | | 337.50 | 743.59 | 1438.59 | 42.10 | 371.01 |

IGST REGULAR SETTLEMENT (Towards Center)

| FY 2025-26 | | | | | (Rs. in crores) |
|------------|-------|----------------|------------|-----------|--------------------|
| Sl. No. | Month | Monthly Figure | | | Progressive Figure |
| | | Gross | Adjustment | Net | |
| 1 | April | 57,004.09 | -23,000.00 | 34,004.09 | - |
| 2 | May | 45,131.11 | 0.00 | 45,131.11 | 79,135.20 |
| 3 | June | 44,729.04 | 0.00 | 44,729.04 | 1,23,864.24 |
| 4 | July | 48,352.48 | 0.00 | 48,352.48 | 1,72,216.72 |
| 5 | Aug. | 47,653.79 | 0.00 | 47,653.79 | 2,19,870.51 |
| 6 | Sept. | 45,636.31 | 0.00 | 45,636.31 | 2,65,506.82 |
| 7 | Oct. | 53,456.26 | 0.00 | 53,456.26 | 3,18,963.08 |
| 8 | Nov. | 51,002.89 | 0.00 | 51,002.89 | 3,69,965.97 |

IGST REGULAR SETTLEMENT (Towards States)

| FY 2025-26 | | | | | (Rs. in crores) |
|------------|-------|----------------|------------|-----------|--------------------|
| Sl. No. | Month | Monthly Figure | | | Progressive Figure |
| | | Gross | Adjustment | Net | |
| 1 | April | 47,738.78 | -22,959.53 | 24,779.25 | - |
| 2 | May | 38,992.20 | -20.00 | 38,972.20 | 63,751.45 |
| 3 | June | 38,074.19 | -20.47 | 38,053.72 | 1,01,805.17 |
| 4 | July | 42,078.17 | 0.00 | 42,078.17 | 1,43,883.34 |
| 5 | Aug. | 41,694.38 | 0.00 | 41,694.38 | 1,85,577.72 |
| 6 | Sept. | 39,126.57 | 0.00 | 39,126.57 | 2,24,704.29 |
| 7 | Oct. | 46,223.90 | 0.00 | 46,223.90 | 2,70,928.19 |
| 8 | Nov. | 44,359.30 | 0.00 | 44,359.30 | 3,15,287.49 |

IGST Regular Settlement (State/UT wise)

(Rs. in crores)

| Sl. No. | States | Head code | State Code | FY 2017-18 to FY 2023-24 | F.Y.2024-25 | F.Y.2025-26 | | | | |
|---------|-------------------|---------------------|------------|--------------------------|-------------|-------------|----------|---------|----------|-------------|
| | | | | | | Qtr.I | Qtr.II | October | November | Progressive |
| 1 | Jammu & Kashmir | 0008.02.106/953/954 | 01 | 23835.07 | 5681.27 | 1460.41 | 1296.47 | 439.05 | 463.33 | 3659.26 |
| 2 | Himachal Pradesh | 0008.02.106/953/954 | 02 | 13836.70 | 3427.47 | 1006.13 | 859.11 | 348.49 | 366.36 | 2580.10 |
| 3 | Punjab | 0008.02.106/953/954 | 03 | 55880.83 | 15555.93 | 4479.73 | 4513.46 | 1590.16 | 1440.60 | 12023.94 |
| 4 | Chandigarh | 0008.02.107/956/957 | 04 | 6976.11 | 1621.93 | 438.59 | 395.75 | 157.80 | 178.42 | 1170.55 |
| 5 | Uttarakhand | 0008.02.106/953/954 | 05 | 9753.88 | 3512.27 | 994.09 | 1004.67 | 370.88 | 403.65 | 2773.30 |
| 6 | Haryana | 0008.02.106/953/954 | 06 | 52629.38 | 16457.46 | 5187.68 | 6043.94 | 2685.75 | 1962.36 | 15879.73 |
| 7 | Delhi | 0008.02.106/953/954 | 07 | 65903.13 | 18422.92 | 5122.02 | 4806.55 | 1615.29 | 1582.58 | 13126.44 |
| 8 | Rajasthan | 0008.02.106/953/954 | 08 | 87856.60 | 25270.52 | 6801.74 | 6596.47 | 2741.35 | 2406.08 | 18545.65 |
| 9 | Uttar Pradesh | 0008.02.106/953/954 | 09 | 193631.55 | 49418.53 | 13140.50 | 11305.13 | 4222.88 | 5002.87 | 33671.38 |
| 10 | Bihar | 0008.02.106/953/954 | 10 | 78903.87 | 19370.04 | 5608.00 | 5157.12 | 1784.84 | 1769.15 | 14319.11 |
| 11 | Sikkim | 0008.02.106/953/954 | 11 | 2201.04 | 583.32 | 177.99 | 153.87 | 65.63 | 53.23 | 450.72 |
| 12 | Arunachal Pradesh | 0008.02.106/953/954 | 12 | 4769.02 | 1264.33 | 399.07 | 304.84 | 93.95 | 92.07 | 889.93 |
| 13 | Nagaland | 0008.02.106/953/954 | 13 | 3530.70 | 782.15 | 229.23 | 194.61 | 65.66 | 67.82 | 557.32 |
| 14 | Manipur | 0008.02.106/953/954 | 14 | 4620.79 | 767.79 | 186.45 | 196.91 | 70.96 | 82.24 | 536.56 |
| 15 | Mizoram | 0008.02.106/953/954 | 15 | 3172.02 | 672.43 | 193.30 | 168.47 | 57.80 | 61.85 | 481.41 |
| 16 | Tripura | 0008.02.106/953/954 | 16 | 5037.45 | 1167.44 | 327.29 | 272.00 | 95.32 | 77.81 | 772.42 |
| 17 | Meghalaya | 0008.02.106/953/954 | 17 | 4508.91 | 1163.17 | 284.73 | 268.84 | 97.16 | 103.53 | 754.26 |
| 18 | Assam | 0008.02.106/953/954 | 18 | 36150.92 | 9024.54 | 2373.43 | 3232.92 | 1571.78 | 1088.85 | 8266.98 |
| 19 | West Bengal | 0008.02.106/953/954 | 19 | 82620.05 | 22698.03 | 5760.79 | 5516.28 | 2128.25 | 1873.49 | 15278.80 |
| 20 | Jharkhand | 0008.02.106/953/954 | 20 | 18425.35 | 5251.32 | 1597.92 | 1358.87 | 431.47 | 106.88 | 3495.13 |
| 21 | Odisha | 0008.02.106/953/954 | 21 | 32378.92 | 8033.65 | 1955.65 | 1514.01 | 705.64 | 404.89 | 4580.19 |
| 22 | Chhattisgarh | 0008.02.106/953/954 | 22 | 18905.90 | 7045.24 | 1420.64 | 1581.77 | 518.47 | 643.64 | 4164.53 |

(Rs. in crores)

| Sl. No. | States | Head code | State Code | FY 2017-18 to FY 2023-24 | F.Y.2024-25 | F.Y.2025-26 | | | | |
|---------|----------------------|---------------------|------------|--------------------------|------------------|------------------|------------------|-----------------|-----------------|------------------|
| | | | | | | Qtr.I | Qtr.II | October | November | Progressive |
| 23 | Madhya Pradesh | 0008.02.106/953/954 | 23 | 82426.27 | 22457.33 | 5716.53 | 5032.65 | 1849.44 | 1613.50 | 14212.12 |
| 24 | Gujarat | 0008.02.106/953/954 | 24 | 79830.01 | 27659.32 | 7910.27 | 7642.38 | 2987.45 | 2898.02 | 21438.11 |
| 25 | Daman and Diu | 0008.02.107/956/957 | 25 | 89.94 | 0.87 | 0.14 | 0.16 | 0.05 | 0.03 | 0.38 |
| 26 | Dadra & Nagar Haveli | 0008.02.107/956/957 | 26 | 1668.91 | 494.05 | 114.13 | 110.88 | 56.81 | 90.87 | 372.68 |
| 27 | Maharashtra | 0008.02.106/953/954 | 27 | 190802.82 | 58609.65 | 18481.83 | 18208.32 | 6915.66 | 6198.42 | 49804.24 |
| 28 | Karnataka | 0008.02.106/953/954 | 29 | 139312.76 | 37493.77 | 9320.94 | 9740.94 | 3642.72 | 3696.08 | 26400.68 |
| 29 | Goa | 0008.02.106/953/954 | 30 | 7317.46 | 1905.34 | 525.27 | 457.37 | 174.97 | 183.67 | 1341.28 |
| 30 | Lakshadweep | 0008.02.107/956/957 | 31 | 172.77 | 106.49 | 22.17 | 21.93 | 6.87 | -60.36 | -9.39 |
| 31 | Kerala | 0008.02.106/953/954 | 32 | 82158.87 | 17887.75 | 4694.17 | 4869.65 | 1632.59 | 1658.32 | 12854.73 |
| 32 | Tamil Nadu | 0008.02.106/953/954 | 33 | 107543.95 | 29537.95 | 7464.28 | 8001.92 | 2855.81 | 3036.44 | 21358.45 |
| 33 | Puducherry | 0008.02.106/953/954 | 34 | 3337.57 | 956.09 | 224.40 | 232.55 | 81.39 | 88.36 | 626.70 |
| 34 | Andaman & Nicobar | 0008.02.107/956/957 | 35 | 1536.35 | 367.60 | 128.88 | 148.66 | 38.07 | 30.85 | 346.47 |
| 35 | Telangana | 0008.02.106/953/954 | 36 | 93824.40 | 22733.01 | 5957.49 | 6339.20 | 2163.44 | 2101.18 | 16561.31 |
| 36 | Andhra Pradesh | 0008.02.106/953/954 | 37 | 81378.65 | 18813.46 | 4748.044 | 4921.22 | 1773.481 | 1588.148 | 13030.89 |
| 37 | Ladaakh | 0008.02.107/956/957 | 38 | 1101.97 | 464.20 | 88.10323 | 136.0437 | 54.98816 | 51.84775 | 330.98 |
| 38 | UT (Other Territory) | 0008.02.107/956/957 | 97 | 2481.83 | 727.31 | 263.1667 | 293.1513 | 131.5983 | 952.2207 | 1640.14 |
| | Total | | | 16,80,512.73 | 457405.89 | 124805.17 | 122899.12 | 46223.90 | 44359.30 | 338287.49 |

IGST ADVANCE APPORTIONMENT (Month wise)

(Rs in crores)

| | CGST | | | SGST | | | UTGST | | | Total | | |
|--------------------|-----------------------|------------------|--------------------|-----------------------|------------------|--------------------|-----------------------|---------------|-----------------|-----------------------|--------------------|--------------------|
| | Advance Apportionment | Recovery | Outstanding | Advance Apportionment | Recovery | Outstanding | Advance Apportionment | Recovery | Outstanding | Advance Apportionment | Recovery | Outstanding |
| FY 2017-18 | 17,500.00 | 0.00 | 17,500.00 | 17,369.00 | 0.00 | 17,369.00 | 131.00 | 0.00 | 131.00 | 35,000.00 | 0.00 | 35,000.00 |
| FY 2018-19 | 65,000.00 | 3,500.00 | 61,500.00 | 64,515.18 | 3,473.80 | 61,041.38 | 484.82 | 26.20 | 458.62 | 1,30,000.00 | 7,000.00 | 1,23,000.00 |
| FY 2019-20 | 16,500.00 | 14,500.00 | 2,000.00 | 16,377.45 | 14,419.05 | 1,958.40 | 122.55 | 80.95 | 41.60 | 33,000.00 | 29,000.00 | 4,000.00 |
| FY 2020-21 | 38,000.00 | 0.00 | 38,000.00 | 37,748.57 | 0.00 | 37,748.57 | 251.43 | 0.00 | 251.43 | 76,000.00 | 0.00 | 76,000.00 |
| FY 2021-22 | 34,000.00 | 0.00 | 34,000.00 | 33,747.08 | 0.00 | 33,747.08 | 252.92 | 0.00 | 252.92 | 68,000.00 | 0.00 | 68,000.00 |
| FY 2022-23 | 24,500.00 | 1,500.00 | 23,000.00 | 24,318.21 | 1,491.30 | 22,826.91 | 181.79 | 8.70 | 173.09 | 49,000.00 | 3,000.00 | 46,000.00 |
| FY 2023-24 | 0.00 | 9,000.00 | -9,000.00 | 0.00 | 8,951.40 | -8,951.40 | 0.00 | 48.60 | -48.60 | 0.00 | 18,000.00 | -18,000.00 |
| FY 2024-25 (Syp.I) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FY 2025-26 | | | | | | | | | | | | |
| Apr-25 | 0.00 | 23,000.00 | -23,000.00 | 0.00 | 22,829.36 | -22,829.36 | 0.00 | 130.17 | -130.17 | 0.00 | 45,959.53 | -45,959.53 |
| May-25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20.00 | -20.00 | 0.00 | 20.00 | -20.00 |
| June-25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20.47 | -20.47 | 0.00 | 20.00 | -20.47 |
| July-25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| August-25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sept-25 | 0.00 | .00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Oct-25 | 0.00 | .00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nov-25 | 0.00 | .00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Outstanding | 1,95,500.00 | 51,500.00 | 1,44,000.00 | 1,94,075.49 | 51,164.91 | 1,42,910.58 | 1,424.51 | 335.09 | 1,089.42 | 3,91,000.00 | 1,03,000.00 | 2,88,000.00 |

IGST ADVANCE APPORTIONMENT (State/UT wise)

(Rs. in crores)

| Sl. No. | States | Head Code | State Code | FY 2017-18 to FY 2024-25 | FY 2025-26 | | | Progressive FY 2017-18 to Nov., 2025 |
|---------|-------------------|-------------|------------|--------------------------|------------|--------|--------------------|--------------------------------------|
| | | | | | Qtr.I | Qtr.II | October & November | |
| 1 | Jammu and Kashmir | 0008.02.960 | 01 | 1961.89 | -273.48 | 0.00 | 0.00 | 1688.41 |
| 2 | Himachal Pradesh | 0008.02.960 | 02 | 1556.14 | -211.06 | 0.00 | 0.00 | 1345.08 |
| 3 | Punjab | 0008.02.960 | 03 | 6289.70 | -859.25 | 0.00 | 0.00 | 5430.45 |
| 4 | Chandigarh | 0008.02.961 | 04 | 572.65 | -83.75 | 0.00 | 0.00 | 488.90 |
| 5 | Uttarakhand | 0008.02.960 | 05 | 2294.74 | -284.66 | 0.00 | 0.00 | 2010.08 |
| 6 | Haryana | 0008.02.960 | 06 | 6503.03 | -873.89 | 0.00 | 0.00 | 5629.15 |
| 7 | Delhi | 0008.02.960 | 07 | 7116.29 | -963.03 | 0.00 | 0.00 | 6153.26 |
| 8 | Rajasthan | 0008.02.960 | 08 | 6952.69 | -984.51 | 0.00 | 0.00 | 5968.18 |
| 9 | Uttar Pradesh | 0008.02.960 | 09 | 12849.33 | -1915.70 | 0.00 | 0.00 | 10933.64 |
| 10 | Bihar | 0008.02.960 | 10 | 4900.39 | -724.13 | 0.00 | 0.00 | 4176.26 |
| 11 | Sikkim | 0008.02.960 | 11 | 87.66 | -14.08 | 0.00 | 0.00 | 73.57 |
| 12 | Arunachal Pradesh | 0008.02.960 | 12 | 47.52 | -14.69 | 0.00 | 0.00 | 32.83 |
| 13 | Nagaland | 0008.02.960 | 13 | 60.30 | -14.69 | 0.00 | 0.00 | 45.60 |
| 14 | Manipur | 0008.02.960 | 14 | 90.39 | -19.91 | 0.00 | 0.00 | 70.47 |
| 15 | Mizoram | 0008.02.960 | 15 | 40.92 | -10.84 | 0.00 | 0.00 | 30.08 |
| 16 | Tripura | 0008.02.960 | 16 | 304.77 | -45.26 | 0.00 | 0.00 | 259.52 |
| 17 | Meghalaya | 0008.02.960 | 17 | 235.55 | -36.50 | 0.00 | 0.00 | 199.05 |
| 18 | Assam | 0008.02.960 | 18 | 2351.04 | -343.43 | 0.00 | 0.00 | 2007.61 |
| 19 | West Bengal | 0008.02.960 | 19 | 8347.70 | -1153.15 | 0.00 | 0.00 | 7194.55 |
| 20 | Jharkhand | 0008.02.960 | 20 | 2796.32 | -367.82 | 0.00 | 0.00 | 2428.50 |
| 21 | Odisha | 0008.02.960 | 21 | 4565.87 | -633.98 | 0.00 | 0.00 | 3931.90 |

(Rs. in crores)

| Sl. No. | States | Head Code | State Code | FY 2017-18 to FY 2024-25 | FY 2025-26 | | | Progressive FY 2017-18 to Nov., 2025 |
|---------|---------------------------|-------------|------------|--------------------------|-------------------|-------------|--------------------|--------------------------------------|
| | | | | | Qtr.I | Qtr.II | October & November | |
| 22 | Chhattisgarh | 0008.02.960 | 22 | 3201.97 | -422.15 | 0.00 | 0.00 | 2779.82 |
| 23 | Madhya Pradesh | 0008.02.960 | 23 | 6111.91 | -879.54 | 0.00 | 0.00 | 5232.37 |
| 24 | Gujarat | 0008.02.960 | 24 | 12776.28 | -1655.69 | 0.00 | 0.00 | 11120.58 |
| 25 | Daman and Diu | 0008.02.961 | 25 | 317.72 | 0.00 | 0.00 | 0.00 | 317.72 |
| 26 | Dadra and Nagar Haveli | 0008.02.961 | 26 | 343.74 | -80.93 | 0.00 | 0.00 | 262.81 |
| 27 | Maharashtra | 0008.02.960 | 27 | 26250.50 | -3471.58 | 0.00 | 0.00 | 22778.92 |
| 28 | Karnataka | 0008.02.960 | 29 | 15290.97 | -2073.84 | 0.00 | 0.00 | 13217.12 |
| 29 | Goa | 0008.02.960 | 30 | 956.72 | -125.16 | 0.00 | 0.00 | 831.55 |
| 30 | Lakshdeep | 0008.02.960 | 31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31 | Kerala | 0008.02.960 | 32 | 6939.05 | -965.16 | 0.00 | 0.00 | 5973.89 |
| 32 | Tamil Nadu | 0008.02.960 | 33 | 12767.58 | -1709.05 | 0.00 | 0.00 | 11058.53 |
| 33 | Puducherry | 0008.02.960 | 34 | 484.17 | -62.85 | 0.00 | 0.00 | 421.32 |
| 34 | Andaman & Nicobar Islands | 0008.02.961 | 35 | 25.93 | -5.96 | 0.00 | 0.00 | 19.97 |
| 35 | Telangana | 0008.02.960 | 36 | 6294.86 | -924.27 | 0.00 | 0.00 | 5370.59 |
| 36 | Andhra Pradesh | 0008.02.960 | 37 | 5313.72 | -796.01 | 0.00 | 0.00 | 4517.71 |
| | Total | | | 167000.00 | -23,000.00 | 0.00 | 0.00 | 144000.00 |

Statement No. 1

Accounts Figure during the month of November, 2025 (FY 2025-26)

(Rs. in Crores)

| Accounts Figure during the month of November, 2025 (FY 2025-26) | | | | | | | Accounts Figure during the month of November, 2024 (FY 2024-25) | | | | | | | |
|---|----------------|------------------|-----------------|---------------------------------|-----------------|------------------|---|------------------|-----------------|---------------------------------|-----------------------|--------------------------------|-----------------------------|------------------|
| 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 (CBIC) | Collection by other min./deptt | Total Net Collections (CGA) | % of BE Achieved |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) |
| 0005-CGST | 1010890 | 34816.40 | 2953.63 | 51002.89 | 82865.66 | 8.20 | 910890 | 34129.05 | 2333.41 | 50478.21 | 82273.85 | | 82273.85 | 9.03 |
| 0007-UTGST (OT) | 0 | 16.21 | 1.75 | 952.22 | 966.68 | 0.00 | 0 | 13.44 | 0.00 | 38.00 | 51.44 | 0.00 | 51.44 | 0.00 |
| 0008-IGST (IMP) | | 28798.14 | 4.82 | 0.00 | 28793.32 | | | 40688.14 | 0.00 | 0.00 | 40688.14 | 0.00 | 40688.14 | |
| 0008-IGST (Dom) | | 46905.84 | 11050.99 | -95362.19 | -59507.34 | | | 50072.68 | 13897.87 | -94268.72 | -58093.91 | | -58093.91 | |
| 0008-IGST (Total) | 0 | 75703.98 | 11055.81 | -95362.19 | -30714.02 | 0.00 | 0 | 90760.82 | 13897.87 | -94268.72 | -17405.77 | 0.00 | -17405.77 | 0.00 |
| 0009-Comp. Cess (IMP) | | 26.79 | 0.00 | 0.00 | 26.79 | | | 882.62 | 0.00 | 0.00 | 882.62 | 0.00 | 882.62 | |
| 0009-Comp. Cess (Dom) | | 4737.04 | 863.03 | 0.00 | 3874.01 | | | 12397.60 | 164.31 | 0.00 | 12233.29 | 0.00 | 12233.29 | |
| 0009-Comp. Cess (Total) | 167110 | 4763.83 | 863.03 | 0.00 | 3900.80 | 2.33 | 151009 | 13280.22 | 164.31 | 0.00 | 13115.91 | 0.00 | 13115.91 | 8.69 |
| Total (A) | 1178000 | 115300.42 | 14874.22 | -43407.08 | 57019.12 | 4.84 | 1061899 | 138183.53 | 16395.59 | -43752.51 | 78035.43 | 0.00 | 78035.43 | 7.35 |
| 0037-Custom (Cash) | 209164.75 | 12595.09 | 2801.09 | 0.00 | 9794.00 | 4.68 | 196674.69 | 21307.37 | 2545.45 | 0.00 | 18756.09 | 5.83 | 18761.92 | 9.54 |
| 0037-Custom (Scrips) | 30835.25 | 4242.78 | 0.00 | 0.00 | 4242.78 | 13.76 | 41070.31 | 3267.10 | 0.00 | 0.00 | 3267.10 | 0.00 | 3267.10 | 7.95 |
| 0037-Custom Cash+Scrips | 240000 | 16837.87 | 2801.09 | 0.00 | 14036.78 | 5.85 | 237745 | 24574.47 | 2545.45 | 0.00 | 22023.19 | 5.83 | 22029.02 | 9.27 |
| 0038-U.E.D | 317000 | 28171.87 | 81.35 | 0.00 | 28090.52 | 8.86 | 319000 | 23961.29 | 51.43 | 0.00 | 23909.86 | 0.00 | 23909.86 | 7.50 |
| 0044-SERVICE Tax | 100 | 27.83 | 47.99 | 0.00 | -20.16 | -20.16 | 100 | 52.34 | 43.61 | 0.00 | 8.70 | 0.03 | 8.73 | 8.73 |
| TOTAL (B) | 557100 | 45037.57 | 2930.43 | 0.00 | 42107.14 | 7.56 | 556845 | 48588.10 | 2640.49 | 0.00 | 45941.75 | 5.86 | 45947.61 | 8.25 |
| Total (A+B) | 1735100 | 160337.99 | 17804.65 | -43407.08 | 99126.26 | 5.71 | 1618744 | 186771.63 | 19036.08 | -43752.51 | 123977.18 | 5.86 | 123983.04 | 7.66 |

NOTE:-

1. The difference between Net collection reported earlier in Monthly Flash Figure Report (Rs.96731.51 crores) and Account Figure of November, 2025 is around 2.48 %.
2. The Accounts Figure during the month of November, 2024 (FY 2024-25) are inclusive of collection made by other Min./Deptts., whereas the figure November, 2025 (FY 2025-26) 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. 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.
5. Scrips head code under customs 0037.00.101.99 -Basic Duty paid through Scrips.

6. Total Net Collection (CGA) = Gross Collection - Refund + Apportionment.

Net Collection (CGA) = Net Collection (CBIC) + Collection by other Min./Deptt

| Accounts Figure up to the month of November, 2025 (FY 2025-26) | | | | | | | | | Accounts Figure up to the month of November, 2024 (FY 2024-25) | | | | | | | |
|--|----------------|-------------------|------------------|----------------------------------|-----------------------|--------------------------------|-----------------------------|------------------|--|-------------------|------------------|---------------------------------|-----------------------|--------------------------------|-----------------------------|------------------|
| MAJOR HEADS | B.E. | Gross Collection | Refund | Amt. Apportioned to (+)/ from(-) | Net Collection (CBIC) | Collection by other min./deptt | Total Net Collections (CGA) | % of BE Achieved | B.E. | Gross Collection | Refund | Amt. Apportioned to (+)/from(-) | Net Collection (CBIC) | Collection by other min./deptt | Total Net Collections (CGA) | % of BE Achieved |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) |
| 0005-CGST | 1010890 | 293221.18 | 26714.46 | 369965.97 | 636472.69 | 0.00 | 636472.69 | 62.96 | 910890 | 271526.93 | 22408.38 | 354754.08 | 603872.62 | 0.01 | 603872.63 | 66.29 |
| 0007-UTGST (OT) | 0 | 223.10 | 3.50 | 1640.14 | 1859.74 | 0.00 | 1859.74 | | 0 | 125.11 | 7.05 | 429.36 | 547.42 | 0.00 | 547.42 | 0.00 |
| 0008-IGST (IMP) | | 333299.11 | 24.33 | 0.00 | 333274.78 | 0.00 | 333274.78 | | | 345345.71 | 0.00 | 0.00 | 345345.71 | 0.00 | 345345.71 | |
| 0008-IGST (Dom) | | 429390.71 | 137932.05 | -685253.46 | -393794.80 | 0.00 | -393794.80 | | | 402047.86 | 115841.15 | -659406.11 | -373199.41 | 0.01 | -373199.40 | |
| 0008-IGST (Total) | 0 | 762689.82 | 137956.38 | -685253.46 | -60520.02 | 0.00 | -60520.02 | 0.00 | 0 | 747393.57 | 115841.15 | -659406.11 | -27853.70 | 0.01 | -27853.69 | 0.00 |
| 0009-Comp. Cess (IMP) | | 5384.95 | 0.02 | 0.00 | 5384.93 | 0.00 | 5384.93 | | | 7863.31 | 0.00 | 0.00 | 7863.31 | 0.00 | 7863.31 | |
| 0009-Comp. Cess (Dom) | | 82783.59 | 3764.41 | 0.00 | 79019.18 | 0.00 | 79019.18 | | | 93834.84 | 2100.14 | 0.00 | 91734.7 | 0.00 | 91734.7 | |
| 0009-Comp. Cess (Total) | 167110 | 88168.54 | 3764.43 | 0.00 | 84404.11 | 0.00 | 84404.11 | 50.51 | 151009 | 101698.15 | 2100.14 | 0.00 | 99598.01 | 0.00 | 99598.01 | 65.96 |
| Total (A) | 1178000 | 1144302.64 | 168438.77 | -313647.35 | 662216.52 | 0.00 | 662216.52 | 56.22 | 1061899 | 1120743.76 | 140356.72 | -304222.67 | 676164.35 | 0.02 | 676164.37 | 63.68 |
| 0037-Customs (Cash) | 209164.75 | 148091.20 | 22136.63 | 0.00 | 125860.38 | 94.19 | 125954.57 | 60.22 | 196674.69 | 158675.41 | 21669.94 | 0.00 | 136951.03 | 54.44 | 137005.47 | 69.66 |
| 0037- Scrips | 30835.25 | 16903.22 | 0.00 | 0.00 | 16903.22 | 0.00 | 16903.22 | 54.82 | 41070.31 | 17136.07 | 0.00 | 0.00 | 17136.07 | 0.00 | 17136.07 | 41.72 |
| Total - Customs (Cash+Scrips) | 240000 | 164994.42 | 22136.63 | 0.00 | 142763.60 | 94.19 | 142857.79 | 59.52 | 237745 | 175811.48 | 21669.94 | 0.00 | 154087.10 | 54.44 | 154141.54 | 64.83 |
| 0038-U.E.D | 317000 | 192258.13 | 961.26 | 0.00 | 191295.51 | 1.36 | 191296.87 | 60.35 | 319000 | 177922.59 | 2822.81 | 0.00 | 175099.78 | 0.00 | 175099.78 | 54.89 |
| 0044-SERVICE Tax | 100 | 298.04 | 1455.03 | 0.00 | -1157.08 | 0.09 | -1156.99 | -1156.99 | 100 | 630.81 | 535.13 | 0.00 | 95.41 | 0.27 | 95.68 | 95.68 |
| TOTAL (B) | 557100 | 357550.59 | 24552.92 | 0.00 | 332902.03 | 95.64 | 332997.67 | 59.77 | 556845 | 354364.88 | 25027.88 | 0.00 | 329282.29 | 54.71 | 329337.00 | 59.14 |
| Total (A+B) | 1735100 | 1501853.23 | 192991.69 | -313647.35 | 995118.55 | 95.64 | 995214.19 | 57.36 | 1618744 | 1475108.64 | 165384.60 | -304222.67 | 1005446.64 | 54.73 | 1005501.37 | 62.12 |

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 October, 2025 (FY 2025-26). (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.

4. Total Net Collection (CGA) = Gross Collection - Refund + Apportionment.

Total Net Collection (CGA) = Net Collection (CBIC) + Collection by other Min./Deptt

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