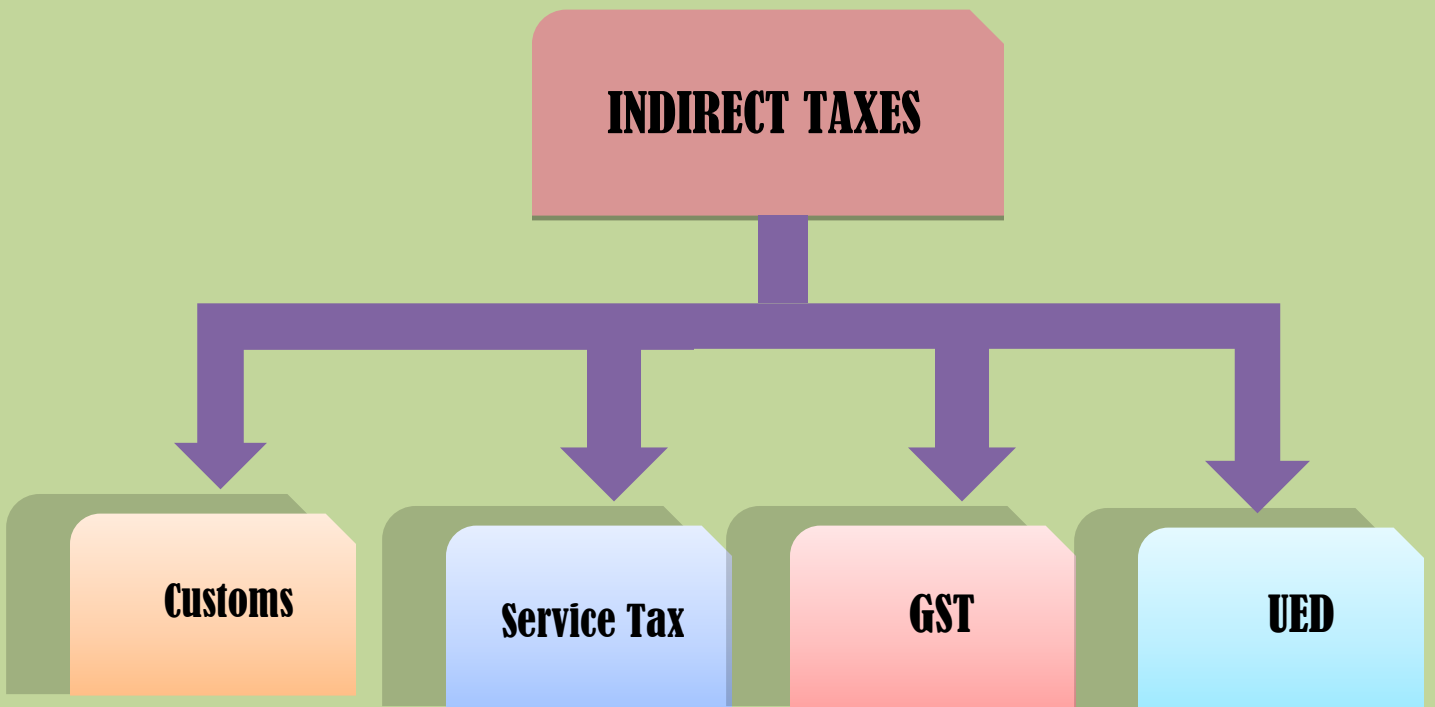




AN OVERVIEW OF INDIRECT TAXES

DECEMBER, 2024



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

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INDIRECT TAX COLLECTION

December, 2024

Executive Summary

Gross Collections

- Gross collection of Indirect Taxes (including GST) upto **December, 2024** is **Rs. 16,49,136.88 crores** in comparisons to **Rs. 14,92,537.79 crores** upto December in previous year, showing a growth of **10.49%**. Out of the Total Gross collection, the share of **CGST** is **Rs. 3,04,357.26 crores**, **UTGST (OT)** is **Rs. 140.82 crores**, **IGST** is **Rs. 8,32,659.49 crores**, **Compensation Cess** is **Rs. 1,13,837.58 crores**, **Custom Duty** is **Rs. 1,94,881.47 crores**, **UED** is **Rs. 2,02,572.87 crores** and **Service Tax** is **Rs. 687.39 crores**.

Net Collections (Total)

- Net collection upto **December, 2024** is **Rs. 11,23,674.35 crores** as compared to **Rs. 10,45,199.89 crores** upto December in previous year showing a growth of **7.51%**. The net collection is **69.42%** of the B.E. of **Rs. 16,18,744 crores**.

Custom Duty (Net)

- Net collection upto **December, 2024** is **Rs. 1,70,169.53 crores** which is **71.58%** of **B.E.**

Customs Duty drawback and Refund

- The Custom duty drawback & Refund payments upto **December, 2024** are **Rs. 24,711.94 crores**. (12.68% of Gross Collections)

Union Excise Duty (Net)

- Net collection of Excise Duty upto **December, 2024** is **Rs. 1,99,629.80 crores** which is **62.58%** of **B.E.**

Union Excise Duty Refund

- The UED Refund payments upto **December, 2024** are **Rs. 2,943.07 crores**. (1.45 % of Gross Collections)

Service-Tax (Net)

- Net collection of Service Tax **upto December, 2024** is **Rs. 35.72 crores** which is **35.72% of B.E.**

Service Tax Refund

- The Service Tax Refund payments **upto December, 2024** are **Rs. 651.67 crores.** (94.80% of Gross Collections)

CGST (Net)

- Net Collection of CGST **upto December, 2024** is **Rs. 6,73,255.79 crores.** It includes the share of regular Settlements and Advance Apportionment from IGST, added through book adjustments.

UTGST (OT) (Net)

- Net Collection of UTGST (OT) **upto December, 2024** is **Rs. 617.32 crores.**

IGST (Net)

- Net collection of IGST **upto December, 2024** is **Rs. -31,589.71 crores.** This is after Refunds and monthly regular settlements as well as Advance Apportionments.

Compensation Cess (Net)

- Net (after Refund) collection of Compensation Cess **upto December, 2024** is **Rs. 1,11,555.90 crores.**

Refund of GST

- **An amount of Rs. 1,58,131.35 crores** has been paid as GST Refund upto December, 2024 with following details:

○ CGST:	Rs. 25,625.22 crores
○ UTGST (OT)	Rs. 7.05 crores
○ IGST:	Rs. 1,30,217.40 crores
○ Comp. Cess:	Rs. 2,281.68 crores

Executive Summary

Budget Estimate F.Y. 2024-25

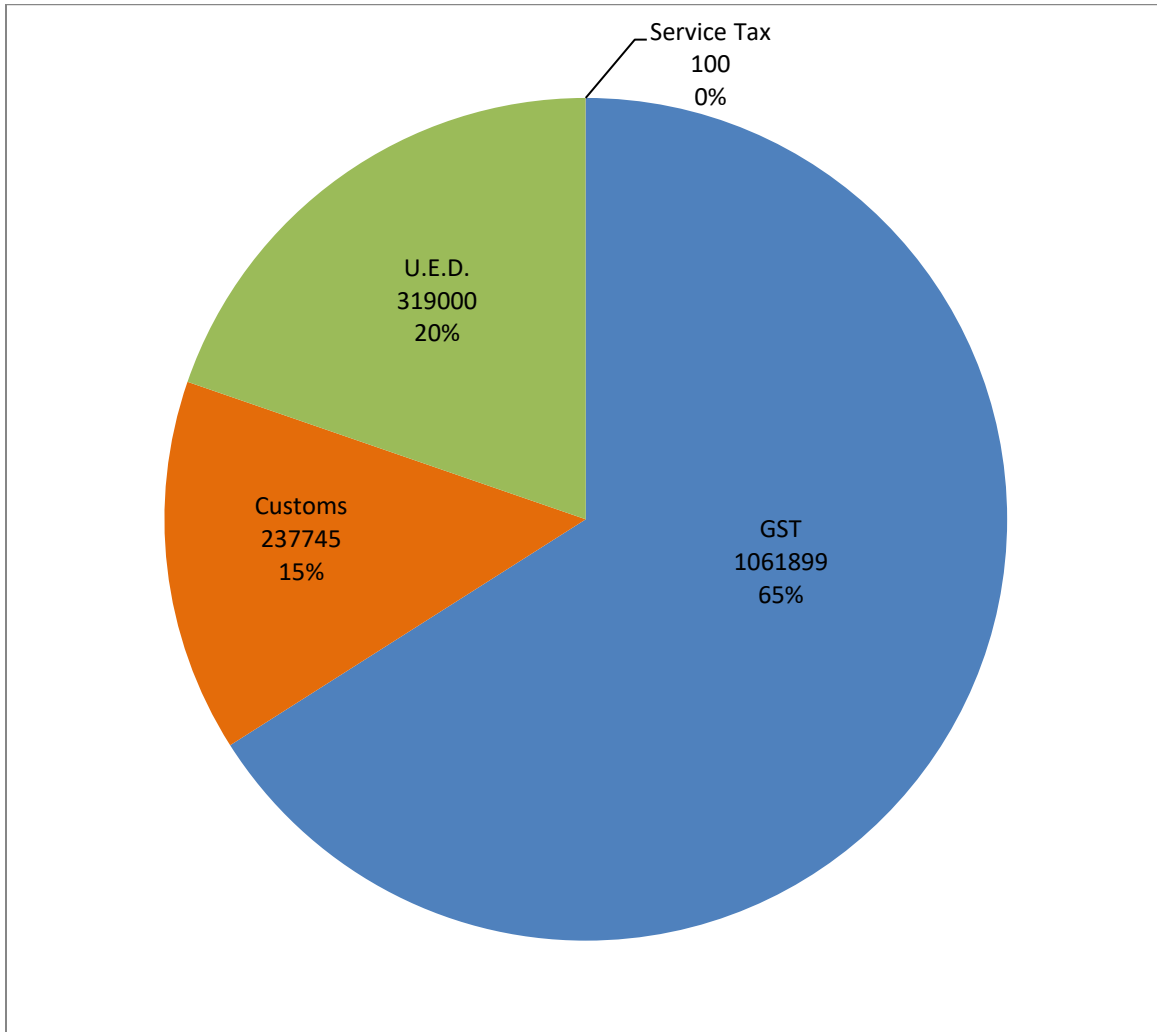
Macro Perspective:-

1. Total Receipt (Budget Estimate) : -	Rs. 16,18,744 Crores
2. Share of GST Related Taxes : - (% of Total Indirect Taxes): -	Rs. 10,61,899 Crores 65.60 %
3. Share of Custom Related Taxes : - (% of Total Indirect Taxes) :-	Rs. 2,37,745 Crores 14.69 %
4. Share of U.E.D : - (% of Total Indirect Taxes):-	Rs. 3,19,000 Crores 19.71 %
5. Share of Service Tax : - (% of Total Indirect Taxes):-	Rs. 100 Crores 0.01 %

Budget Estimate F.Y. 2024-25

(Rs. In Crores)

Total Budget Estimate Rs. 16,18,744 Crores



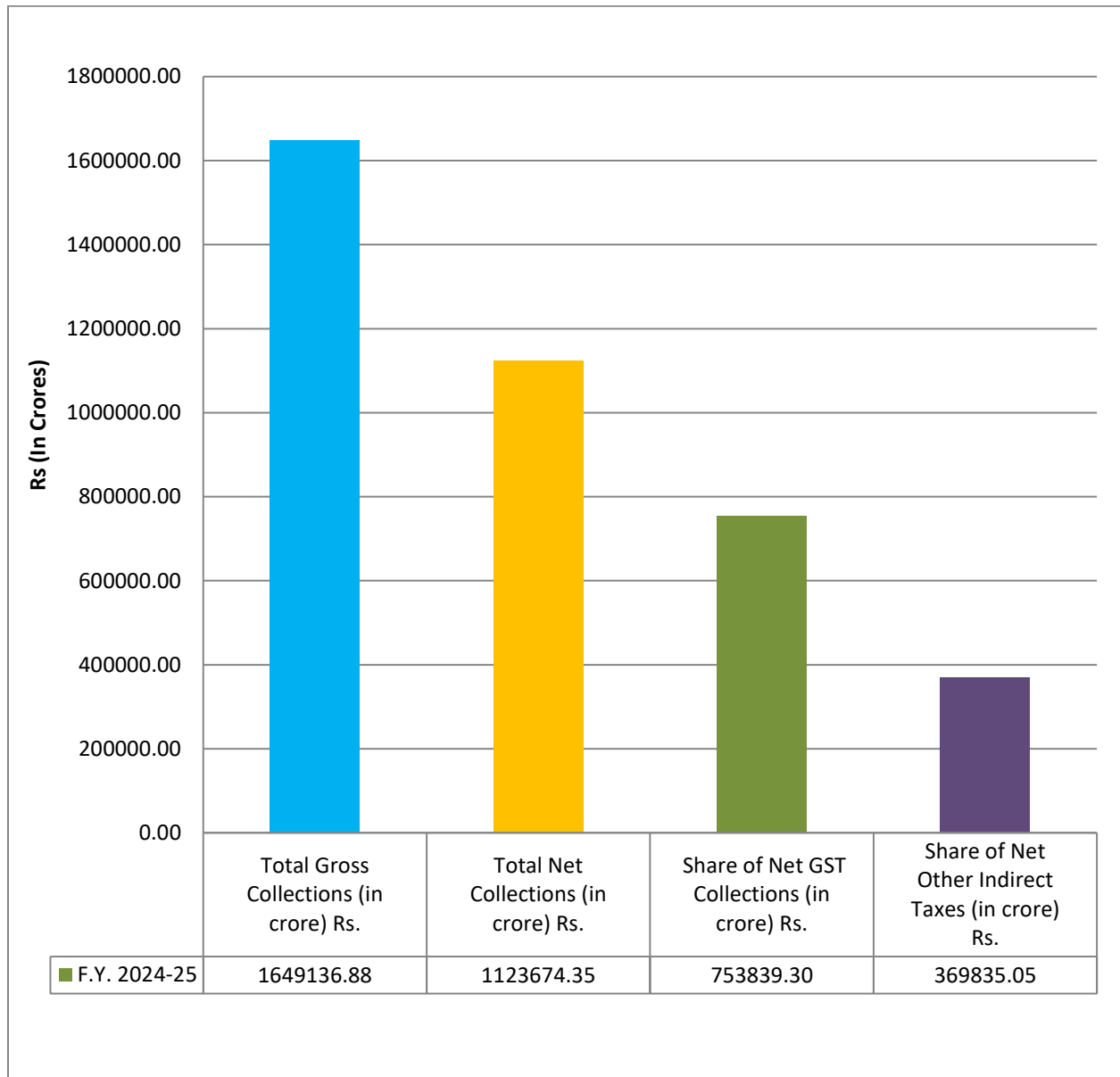
Cumulative Collections upto December, 2024

Indirect Taxes

1. Total Gross Collections (% of Total B.E.)	Rs. 16,49,136.88 Crores 101.93%
2. Total Net Collections (% of Total B.E.)	Rs. 11,23,674.35 Crores 69.46%
2(a) Share of Net GST Collections (% of Total GST B.E.)	Rs. 7,53,839.30 Crores 70.61 %
2(b) Share of Net Other Indirect Tax (% of Total Non-GST B.E.)	Rs. 3,69,835.05 Crores 67.22 %

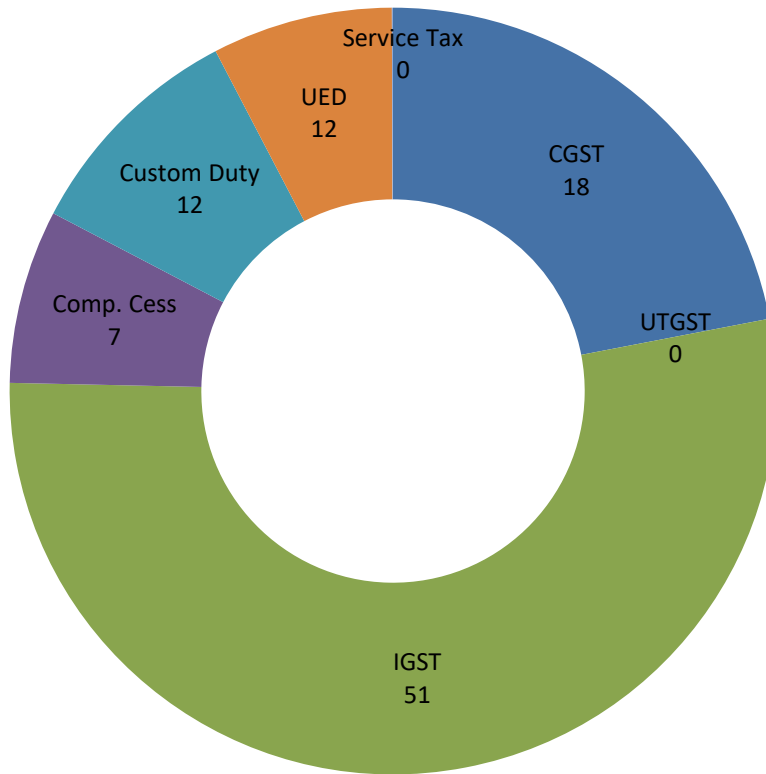
Cumulative Collections upto December, 2024

Indirect Taxes (Rs. In Crores)



Indirect Taxes
Gross Collection at a glance
(upto December, 2024)

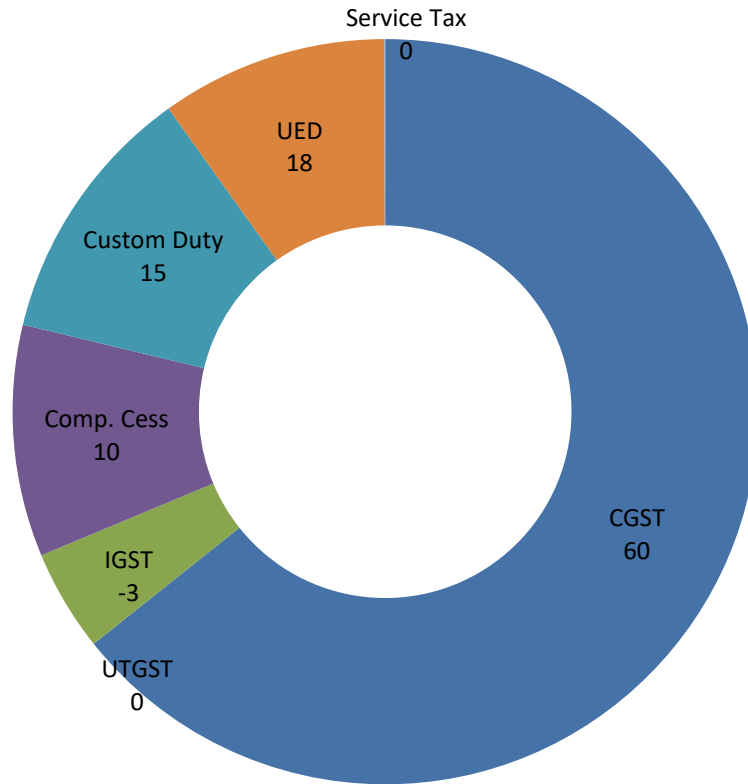
Gross Collection (in Percentage)



S. No.	Tax Head	Gross Collection (In Crores)
1	CGST	304357.26
2	UTGST	140.82
3	IGST	832659.49
4	Comp. Cess	113837.58
5	Custom Duty	194881.47
6	Union Excise Duty	202572.87
7	Service Tax	687.39

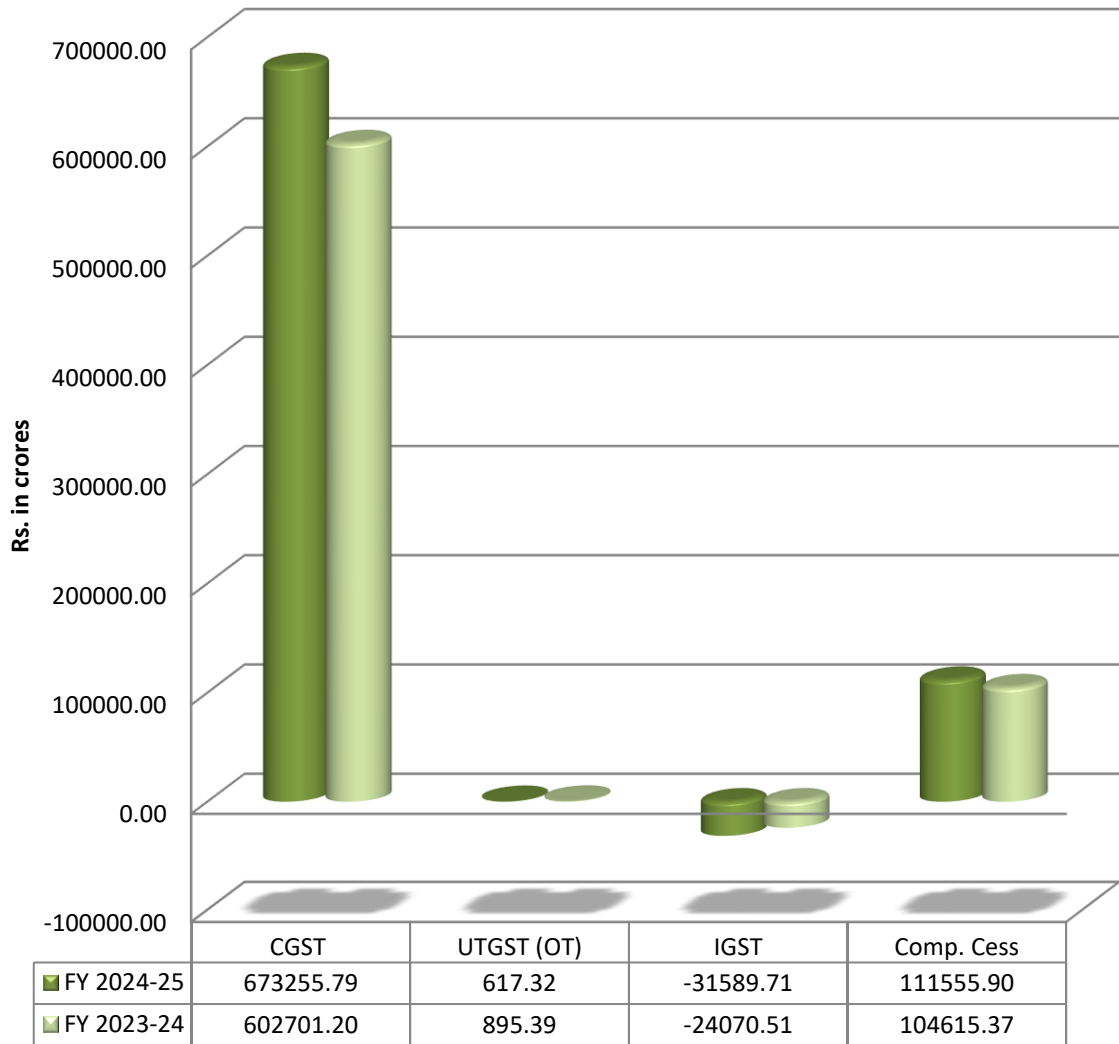
Indirect Taxes
Net Collection at a glance
(upto December, 2024)

Net Collection (in Percentage)

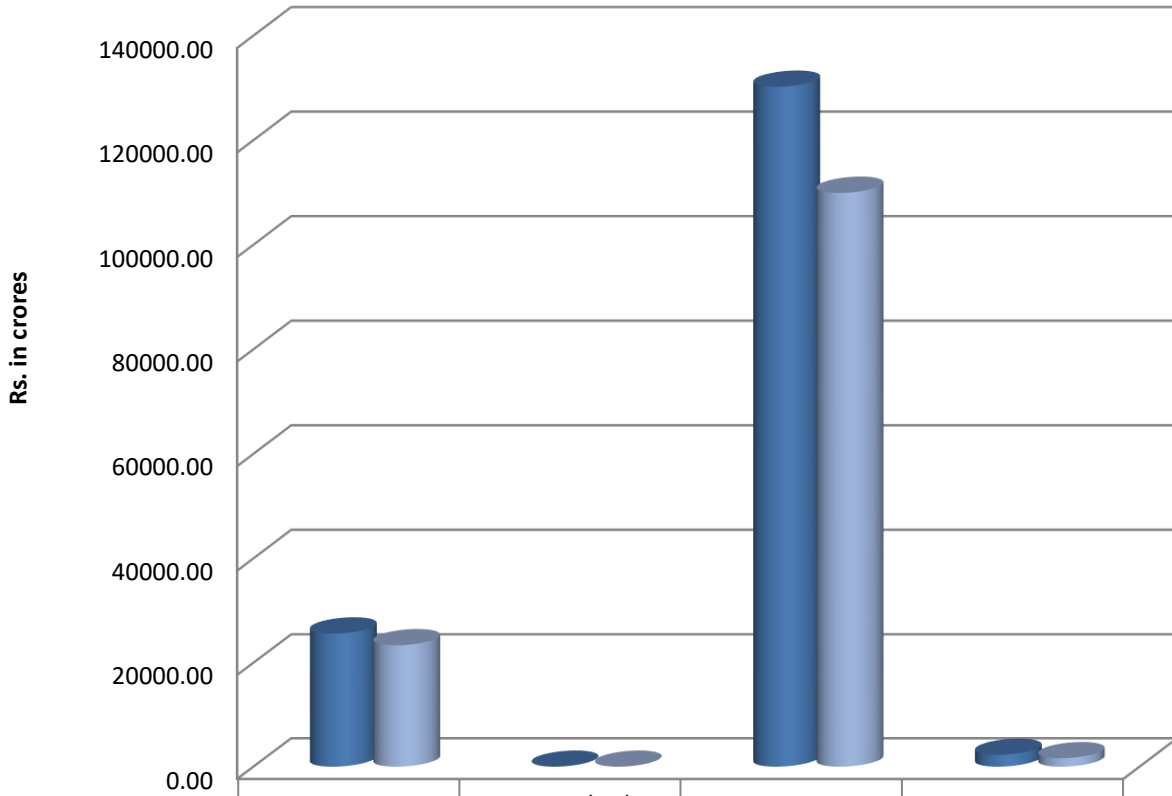


S. No.	Tax Head	Net Collection (In Crores)
1	CGST	673255.79
2	UTGST	617.32
3	IGST	-31589.71
4	Comp. Cess	111555.90
5	Custom Duty	170169.53
6	Union Excise Duty	199629.80
7	Service Tax	35.72

GST Net Collections upto December, 2024

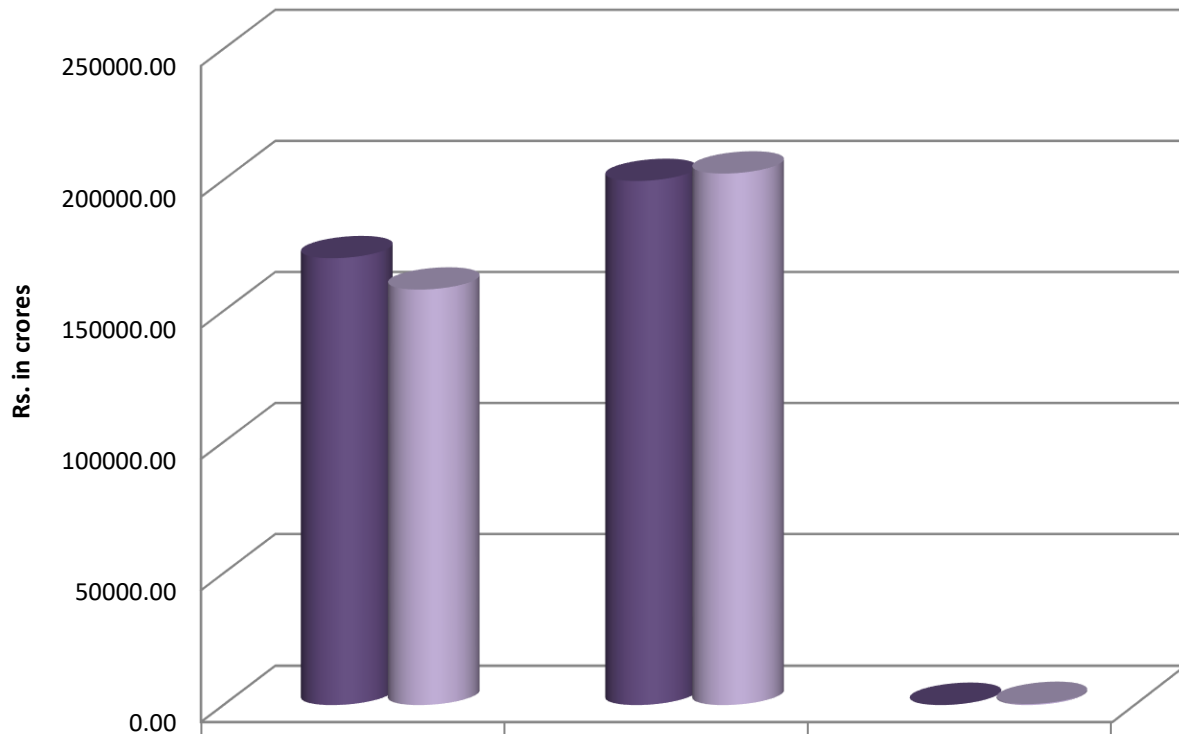


GST Refund upto December, 2024



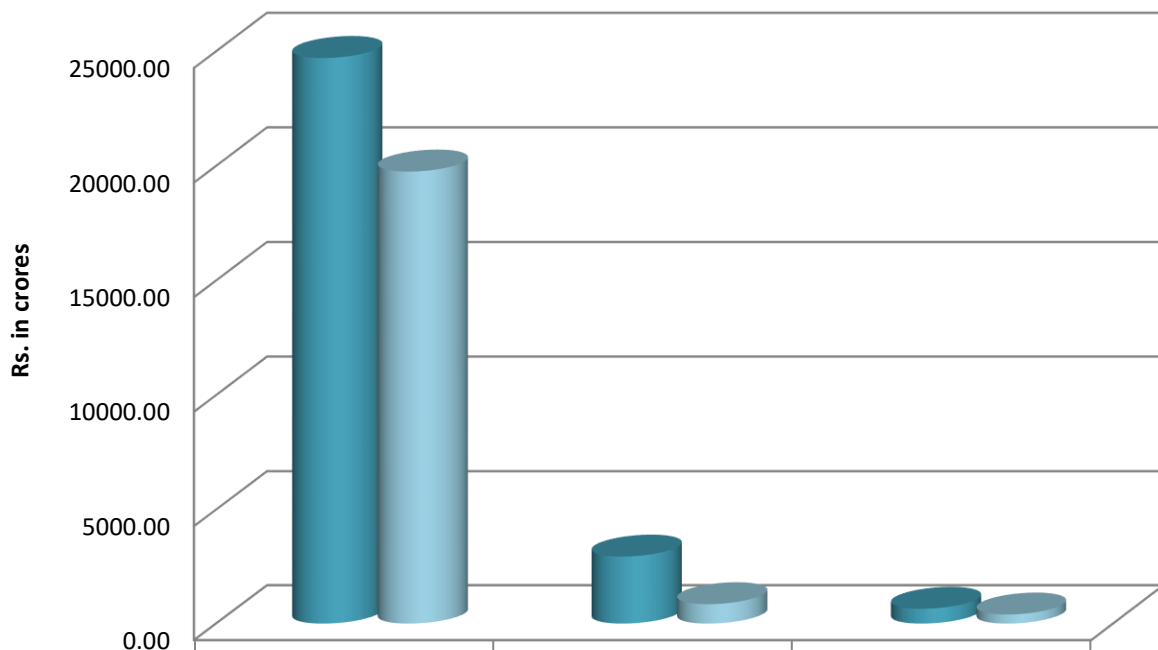
	CGST	UTGST (OT)	IGST	Comp. Cess
■ FY 2024-25	25625.22	7.05	130217.40	2281.68
■ FY 2023-24	23371.77	7.44	109929.49	1628.45

Non GST Net Collection upto December, 2024



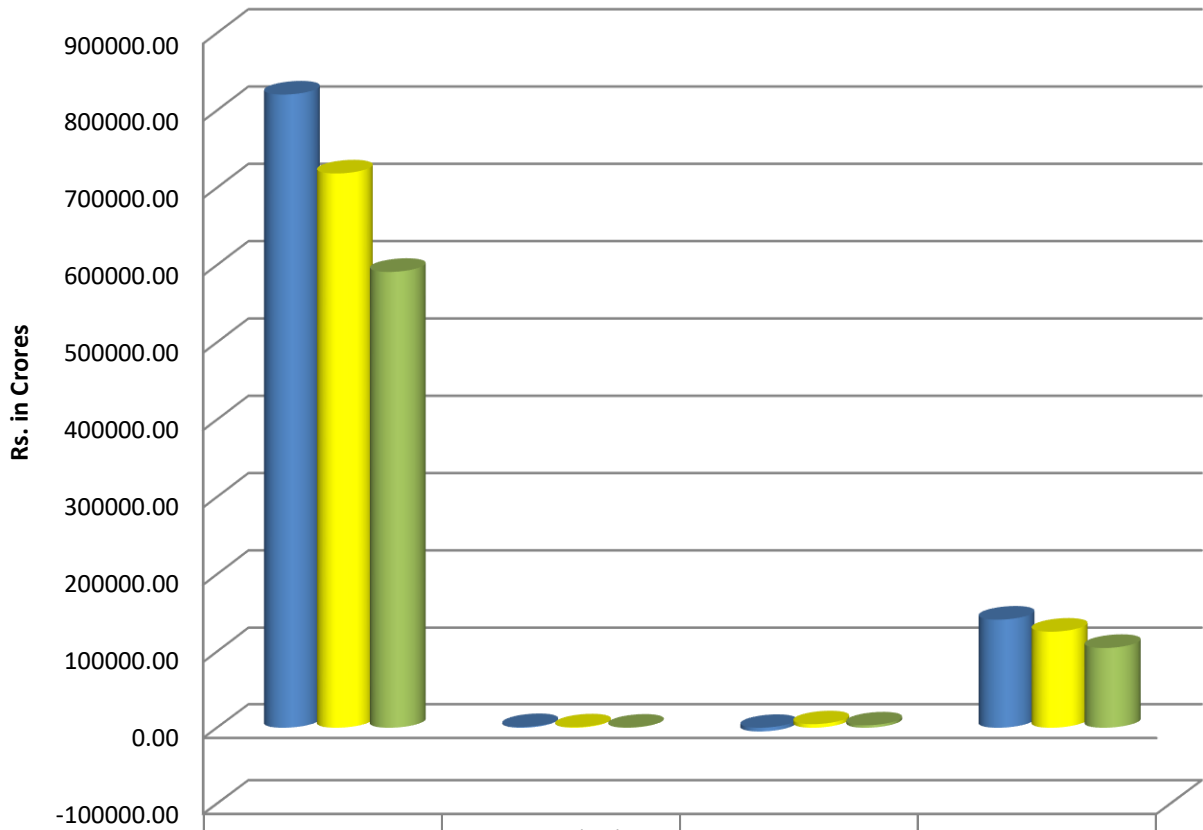
	Customs	UED	Service Tax
■ FY 2024-25	170169.53	199629.80	35.72
■ FY 2023-24	158192.56	202469.12	396.76

Non GST Refund upto December, 2024



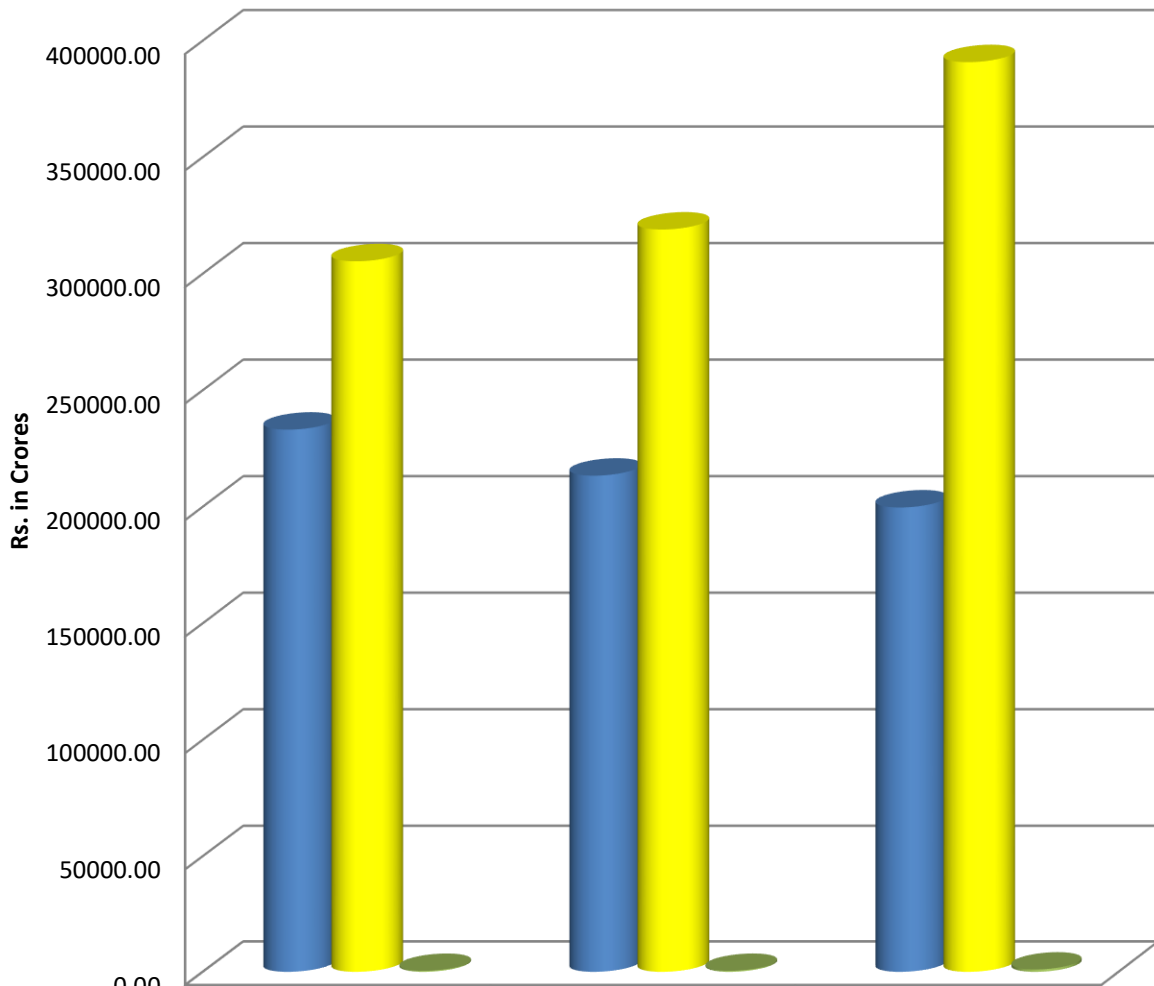
■ FY 2024-25	24711.94	2943.07	651.67
■ FY 2023-24	19755.05	852.19	400.25

GST Net Collection Comparision of Last Three Years



	CGST	UTGST (OT)	IGST	Comp. Cess
■ F.Y.2023-24	820622.10	1112.13	-4850.43	141436.16
■ F.Y.2022-23	718521.75	710.29	4748.29	125862.41
■ F.Y.2021-22	591226.14	326.45	3243.73	104768.66

Non GST Net Collection Comparison of Last Three Years



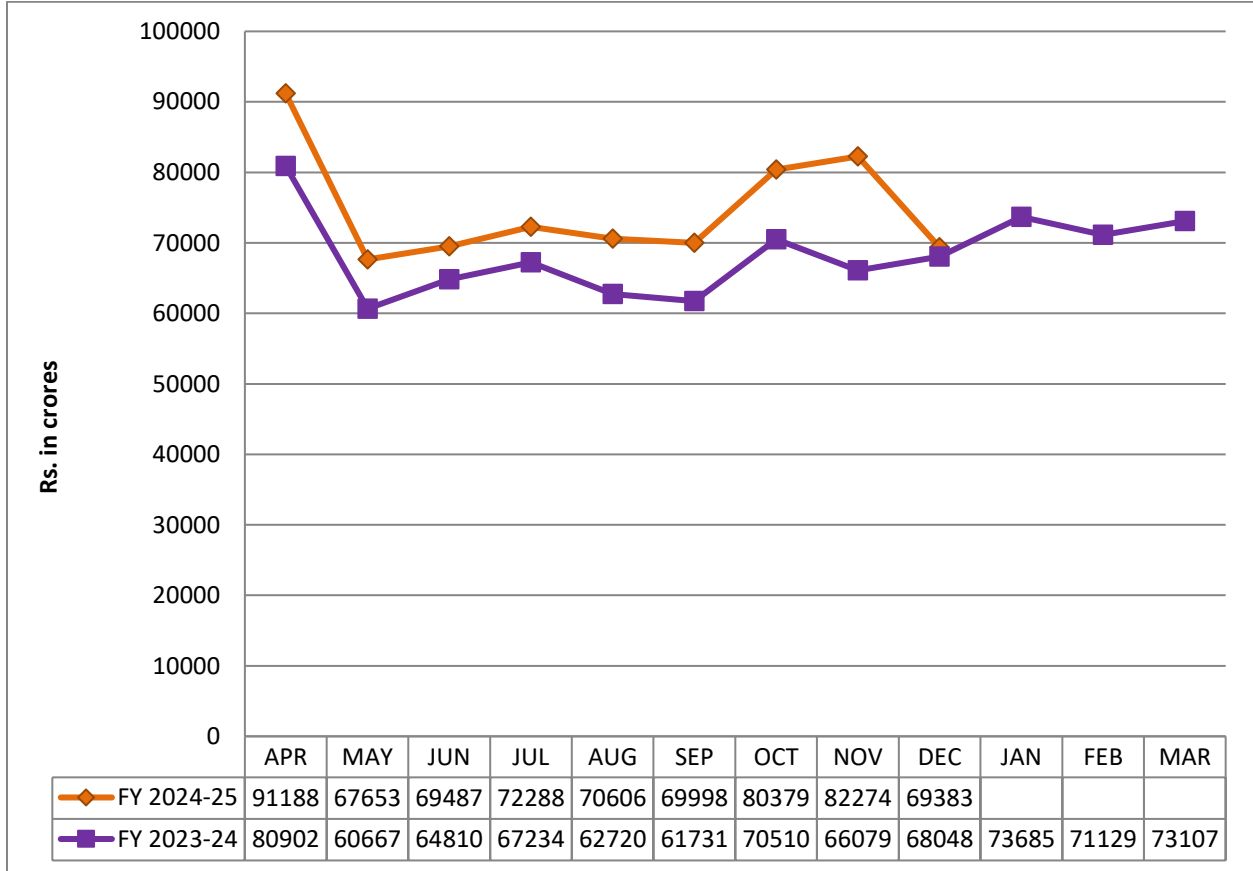
	F.Y.2023-24	F.Y.2022-23	F.Y.2021-22
Customs	233118.97	213371.05	199728.30
U.E.D.	305362.18	319000.14	390808.07
Service Tax	424.96	430.77	1011.82

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

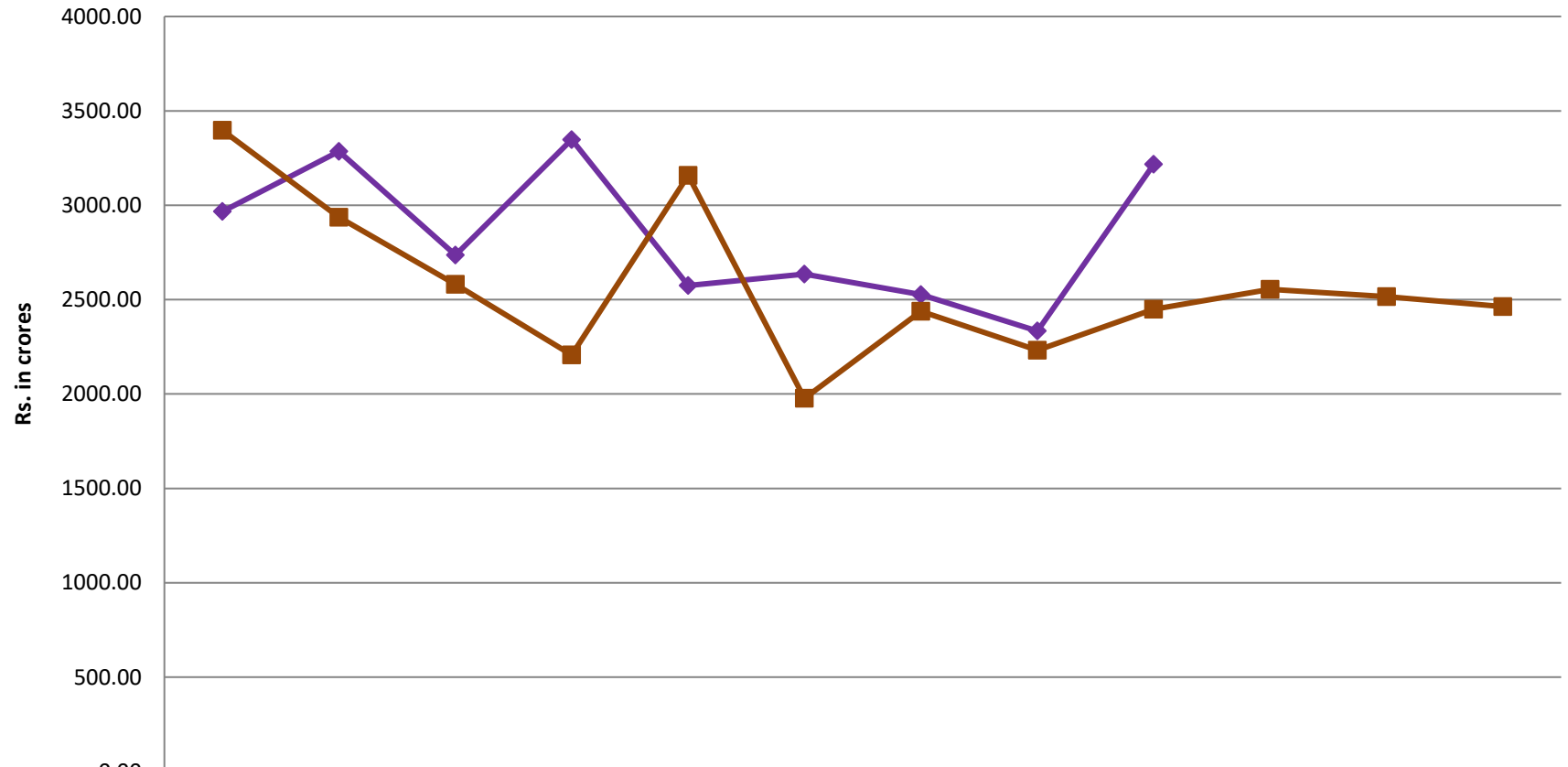
(Rs. In crores)

Budget Estimate		2024-25				2023-24			
		BE Rs. 9,10,890		RE		BE Rs. 8,11,600		RE Rs. 8,11,600	
Sl. No.	Month	Gross		Net		Gross		Net	
		Monthly	Progressive	Monthly	Progressive	Monthly	Progressive	Monthly	Progressive
1	April	43,848	43,848	91,188	91,188	38,434	38,434	80,902	80,902
2	May	32,420	76,268	67,653	1,58,841	28,234	66,668	60,667	1,41,569
3	June	32,637	1,08,905	69,487	2,28,328	31,167	97,835	64,810	2,06,379
4	July	32,384	1,41,289	72,288	3,00,616	29,655	1,27,490	67,234	2,73,613
5	August	30,863	1,72,152	70,606	3,71,222	28,297	1,55,787	62,720	3,36,333
6	September	31,423	2,03,575	69,998	4,41,220	29,972	1,85,759	61,731	3,98,064
7	October	33,823	2,37,398	80,379	5,21,599	30,076	2,15,835	70,510	4,68,574
8	November	34,129	2,71,527	82,274	6,03,873	30,432	2,46,267	66,079	5,34,653
9	December	32,830	3,04,357	69,383	6,73,256	30,439	2,76,706	68,048	6,02,701
10	January					32,687	3,09,393	73,685	6,76,386
11	February					31,789	3,41,182	71,129	7,47,515
12	March					32,305	3,73,487	73,107	8,20,622

CGST (Net) Monthly Trends of Collections



CGST (Refund) Monthly Trends



	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
FY 2024-25	2967.68	3285.89	2736.44	3348.10	2574.33	2635.42	2527.11	2333.41	3216.84			
FY 2023-24	3396.40	2936.15	2580.33	2206.27	3158.15	1976.61	2438.20	2231.23	2448.43	2554.03	2514.97	2462.37

Monthly Trends of Collection UTGST (OT) Gross & Net

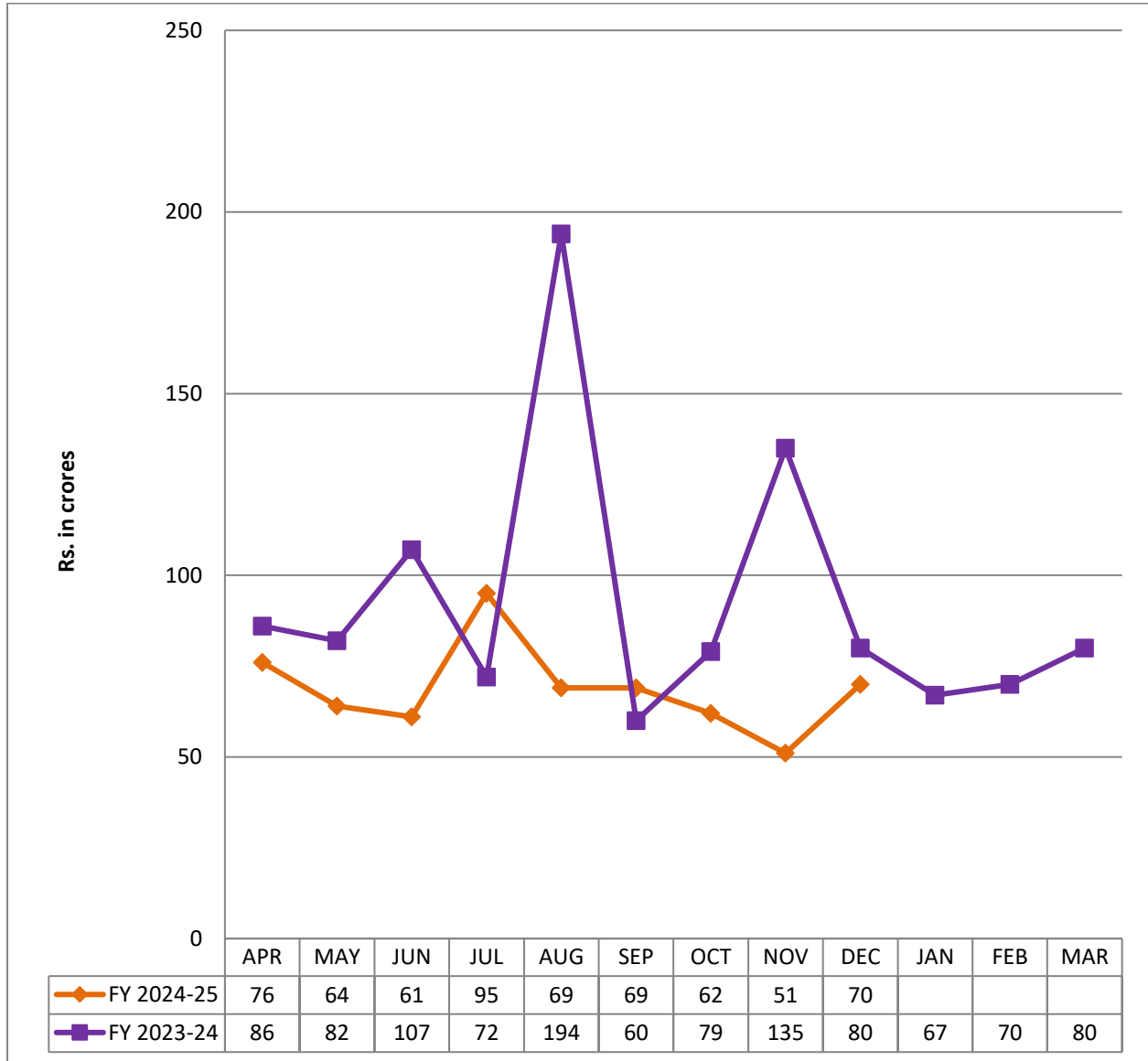
(Rs. in crores)

Budget Estimate	2024-25		2023-24	
	BE	Rs. 0.00	BE	Rs. 0.00
RE	Rs. 0.00	RE	Rs. 0.00	

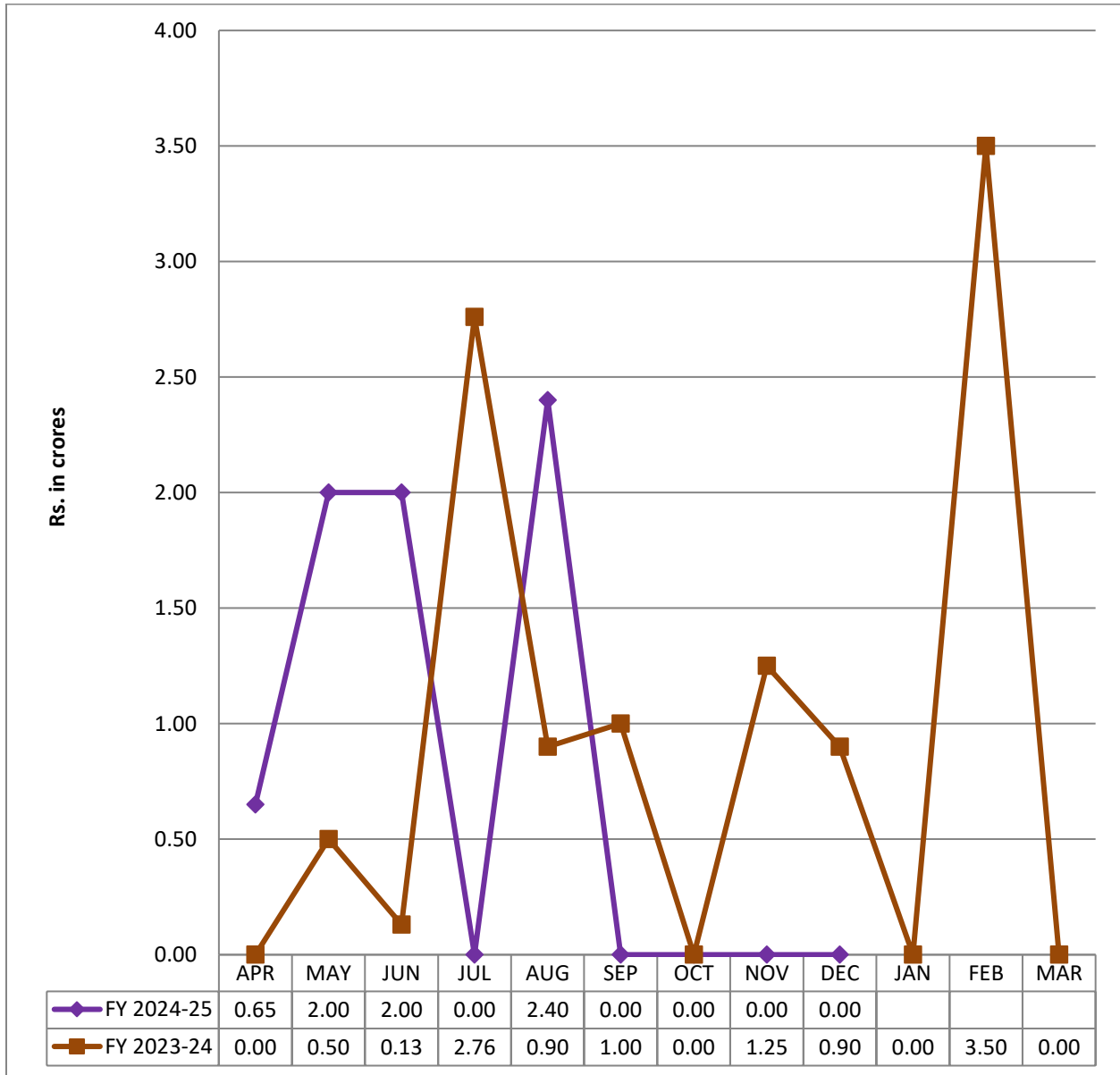
Sl. No	MONTH	Gross		Net		Gross		Net	
		Monthly	Progressive	Monthly	Progressive	Monthly	Progressive	Monthly	Progressive
1	April	16	16	76	76	22	22	86	86
2	May	17	33	64	140	16	38	82	168
3	June	15	48	61	201	24	62	107	275
4	July	14	62	95	296	20	82	72	347
5	August	18	80	69	365	13	95	194	541
6	September	18	98	69	434	23	118	60	601
7	October	14	112	62	496	22	140	79	680
8	November	13	125	51	547	17	157	135	815
9	December	16	141	70	617	26	183	80	895
10	January					17	200	67	962
11	February					18	218	70	1,032
12	March					13	231	80	1,112

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

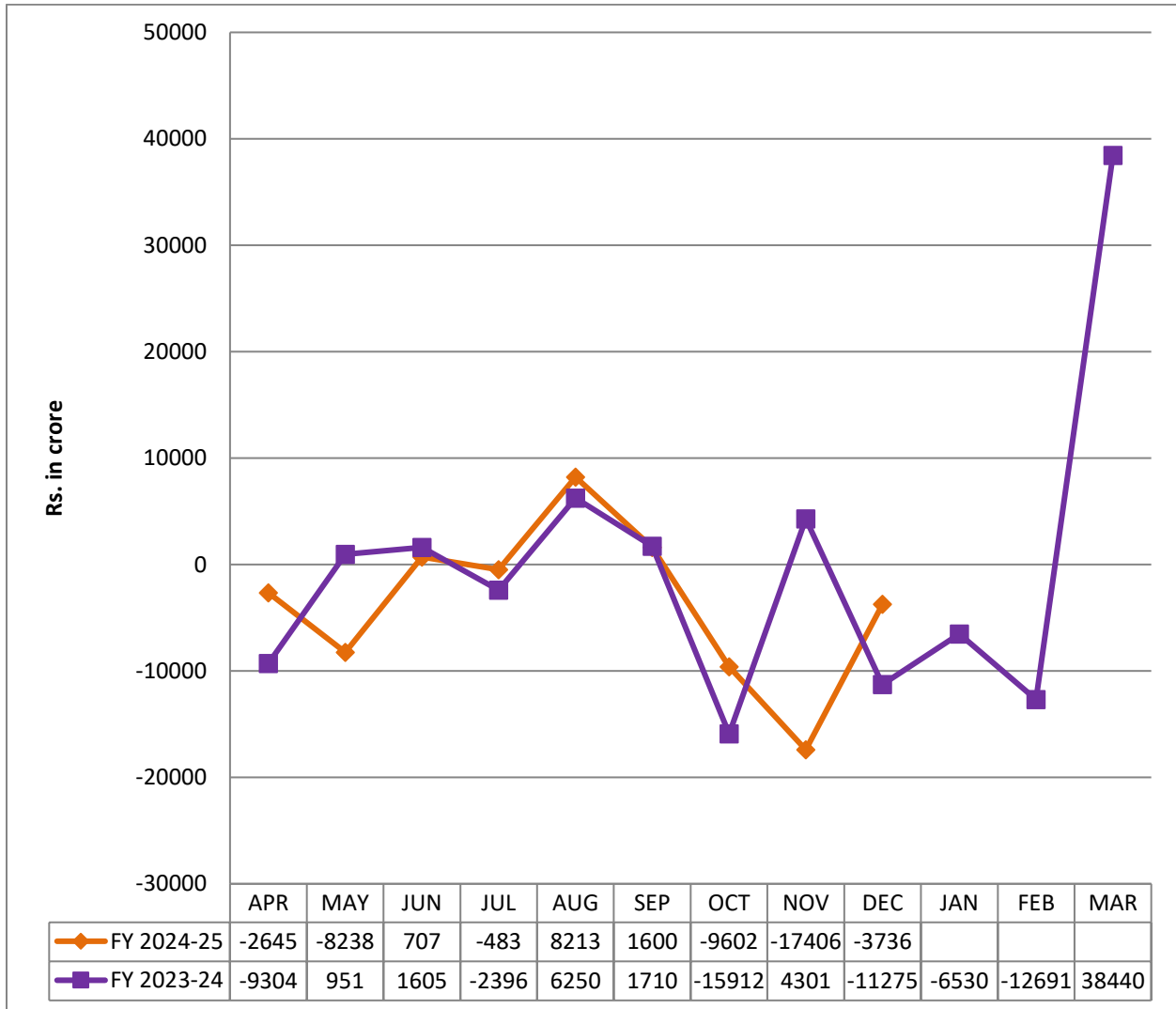


Monthly Collection Integrated Goods & Service Tax (Gross &Net)

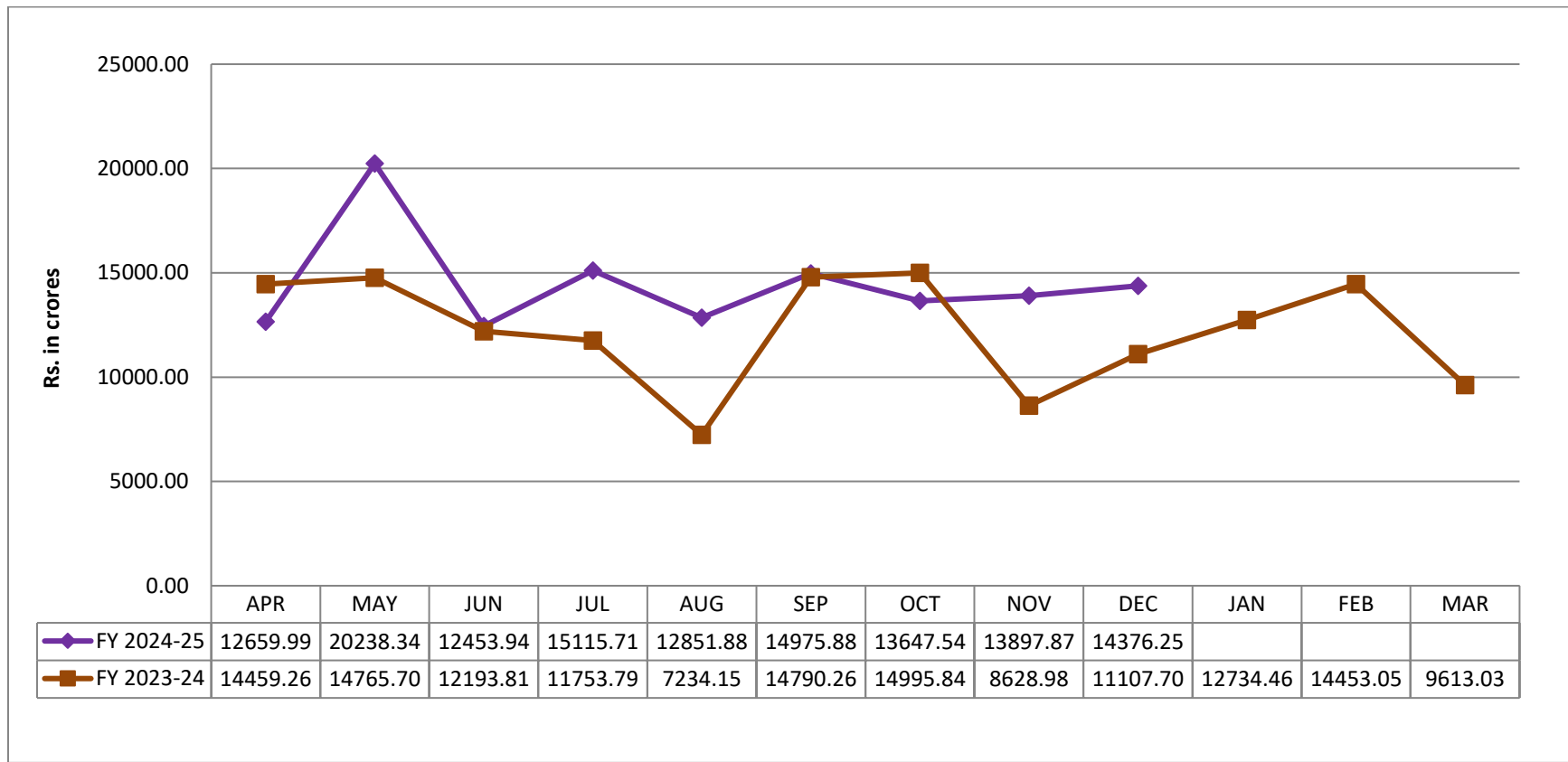
(Rs. in crores)

Budget Estimate		2024-25				2023-24			
		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	1,01,922	1,01,922	-2,645	-2,645	88,978	88,978	-9,304	-9,304
2	May	83,253	1,85,175	-8,238	-10,883	80,855	1,69,833	951	-8,353
3	June	86,295	2,71,470	707	-10,176	80,292	2,50,125	1,605	-6,748
4	July	95,706	3,67,176	-483	-10,659	82,330	3,32,455	-2,396	-9,144
5	August	1,00,329	4,67,505	8,213	-2,446	82,473	4,14,928	6,250	-2,894
6	September	93,431	5,60,936	1,600	-846	77,815	4,92,743	1,710	-1,184
7	October	95,697	6,56,633	-9,602	-10,448	78,571	5,71,314	-15,912	-17,096
8	November	90,761	7,47,394	-17,406	-27,854	82,484	6,53,798	4,301	-12,795
9	December	85,266	8,32,660	-3,736	-31,590	73,541	7,27,339	-11,275	-24,070
10	January					85,372	8,12,711	-6,530	-30,600
11	February					81,214	8,93,925	-12,691	-43,291
12	March					1,29,021	10,22,946	38,440	-4,851

IGST (Net) Monthly Trends of Collection



IGST (Refund) Monthly Trends

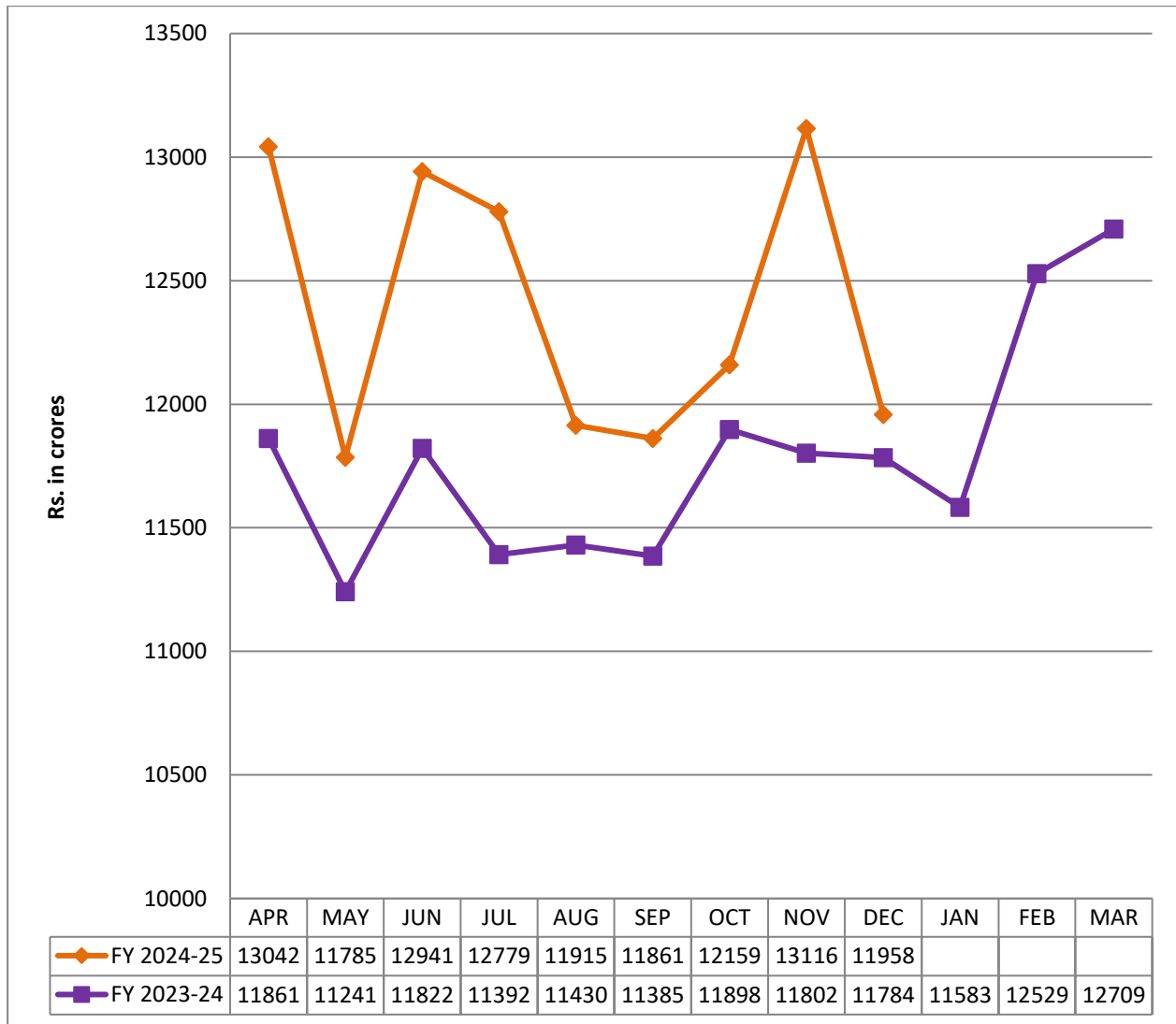


Monthly Collection Compensation Cess (Gross & Net)

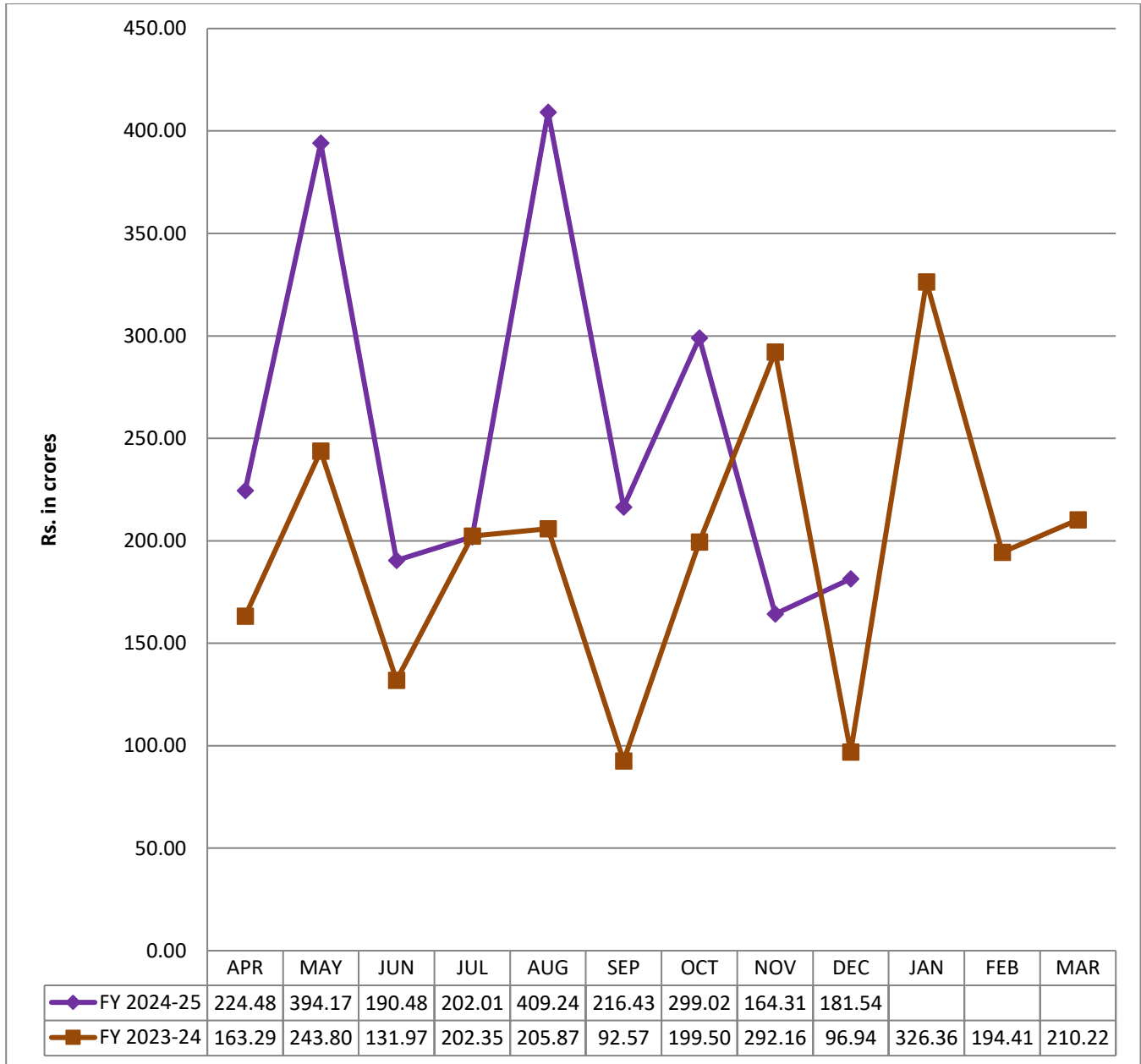
(Rs. in crores)

Budget Estimate		2024-25				2023-24			
		BE RE RS.1,51,009				BE RE RS. 1,45,000 Rs. 1,45,000			
Sl. No.	MONTH	Gross		Net		Gross		Net	
		Monthly	Progressive	Monthly	Progressive	Monthly	Progressive	Monthly	Progressive
1	April	13,267	13,267	13,042	13,042	12,025	12,025	11,861	11,861
2	May	12,179	25,446	11,785	24,827	11,484	23,509	11,241	23,102
3	June	13,131	38,577	12,941	37,768	11,954	35,463	11,822	34,924
4	July	12,981	51,558	12,779	50,547	11,595	47,058	11,392	46,316
5	August	12,324	63,882	11,915	62,462	11,635	58,693	11,430	57,746
6	September	12,078	75,960	11,861	74,323	11,478	70,171	11,385	69,131
7	October	12,458	88,418	12,159	86,482	12,097	82,268	11,898	81,029
8	November	13,280	1,01,698	13,116	99,598	12,094	94,362	11,802	92,831
9	December	12,139	1,13,837	11,958	1,11,556	11,882	1,06,244	11,784	1,04,615
10	January					11,909	1,18,153	11,583	1,16,198
11	February					12,723	1,30,876	12,529	1,28,727
12	March					12,920	1,43,796	12,709	1,41,436

Compensation Cess (Net) Monthly Trends of Collection



Compensation Cess (Refund) Monthly Trends

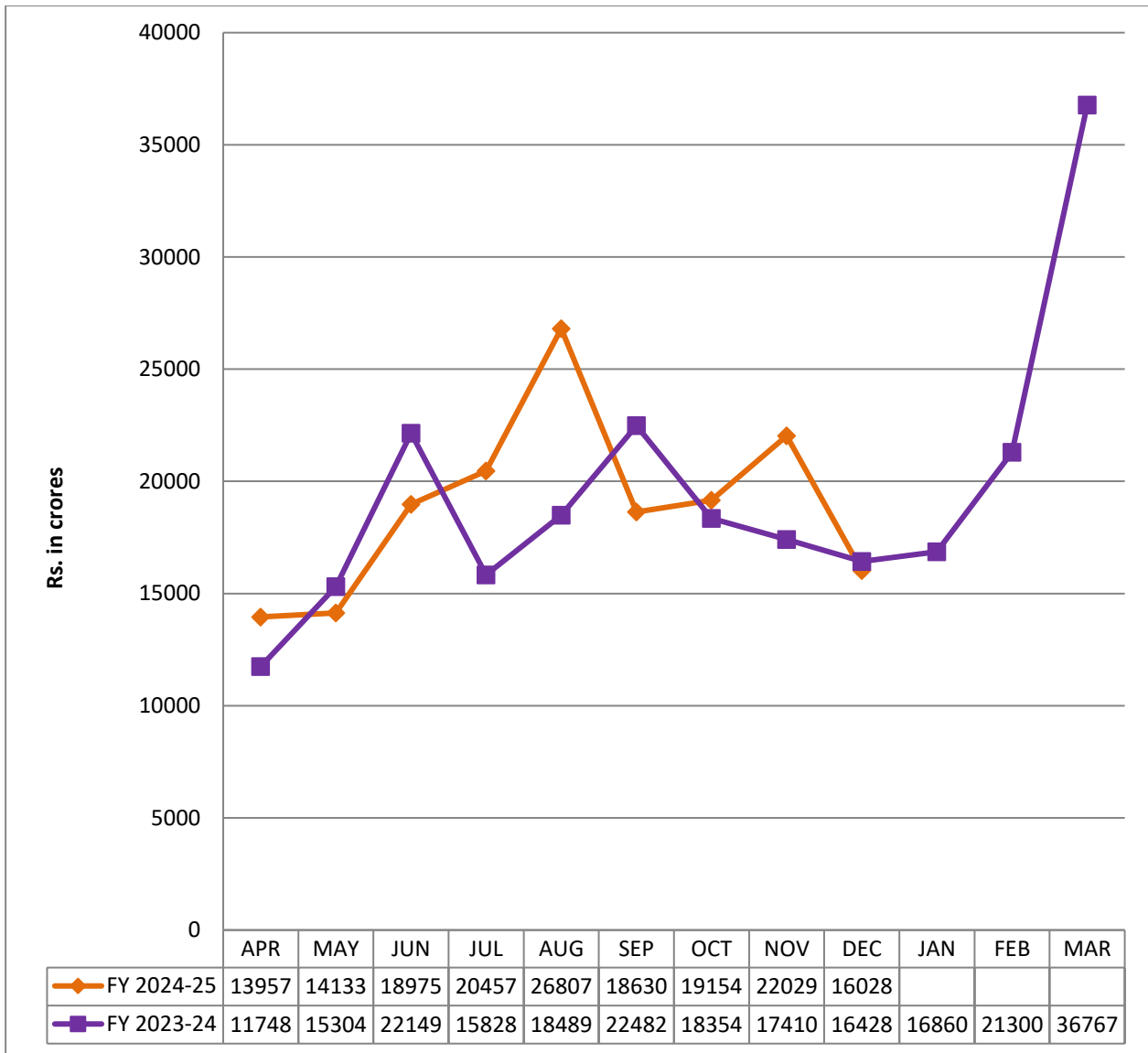


Monthly Collection Customs Duty (Net)

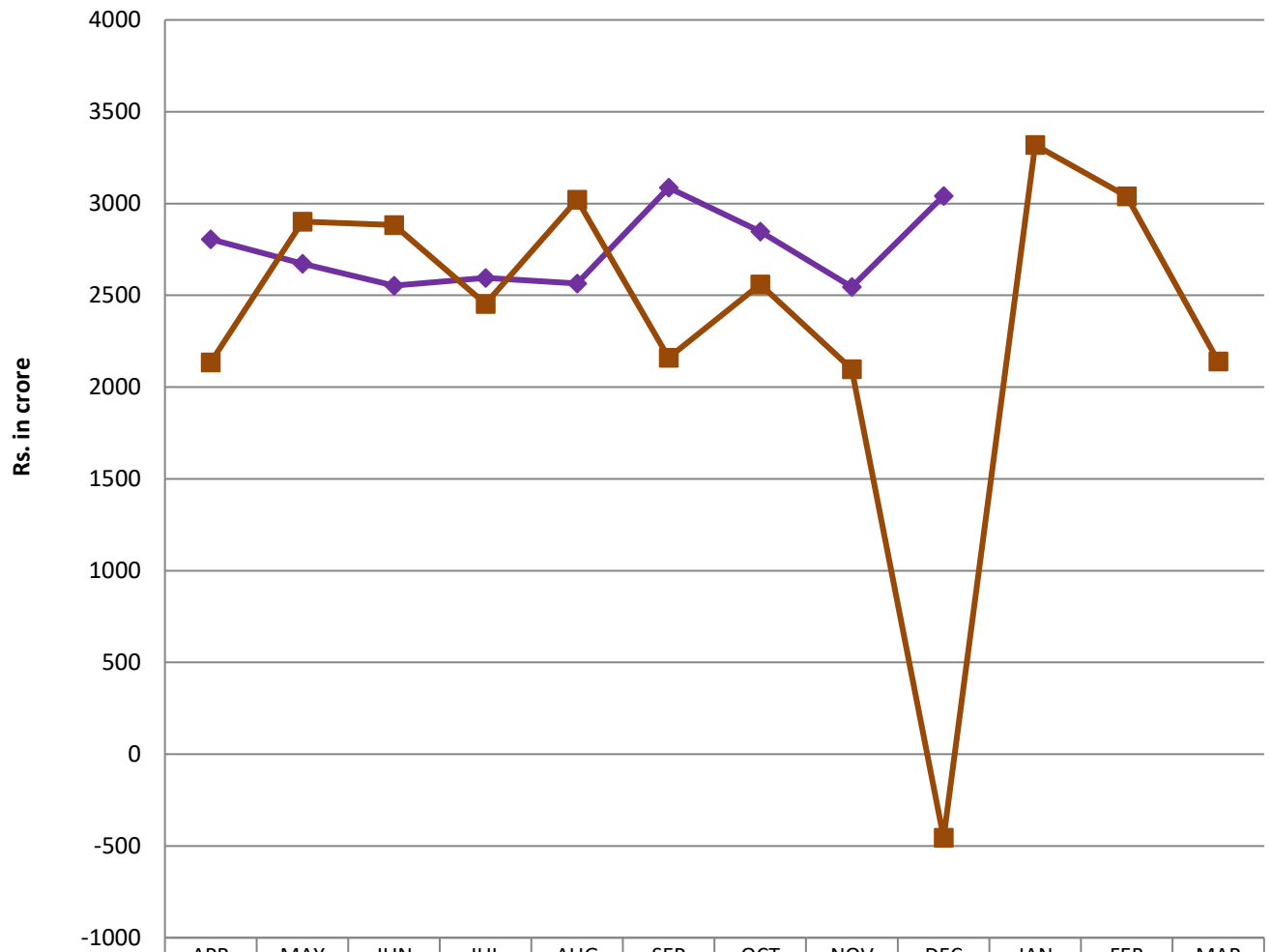
(Rs. in crores)

Budget Estimate		2024-25		2023-24	
		BE RE	Rs. 2,37,745	BE RE	Rs. 2,33,100 Rs. 2,18,680
Sl. NO	MONTH	Monthly	Progressive	Monthly	Progressive
1	April	13,957	13,957	11,748	11,748
2	May	14,133	28,090	15,304	27,052
3	June	18,975	47,065	22,149	49,201
4	July	20,457	67,522	15,828	65,029
5	August	26,807	94,329	18,489	83,518
6	September	18,630	1,12,959	22,482	1,06,000
7	October	19,154	1,32,113	18,354	1,24,354
8	November	22,029	1,54,142	17,410	1,41,764
9	December	16,028	1,70,170	16,428	1,58,192
10	January			16,812	1,75,052
11	February			21,300	1,96,352
12	March			36,767	2,33,119

Custom Duty (Net) Monthly Trends of Collection



Custom Duty (Refund) Monthly Trends

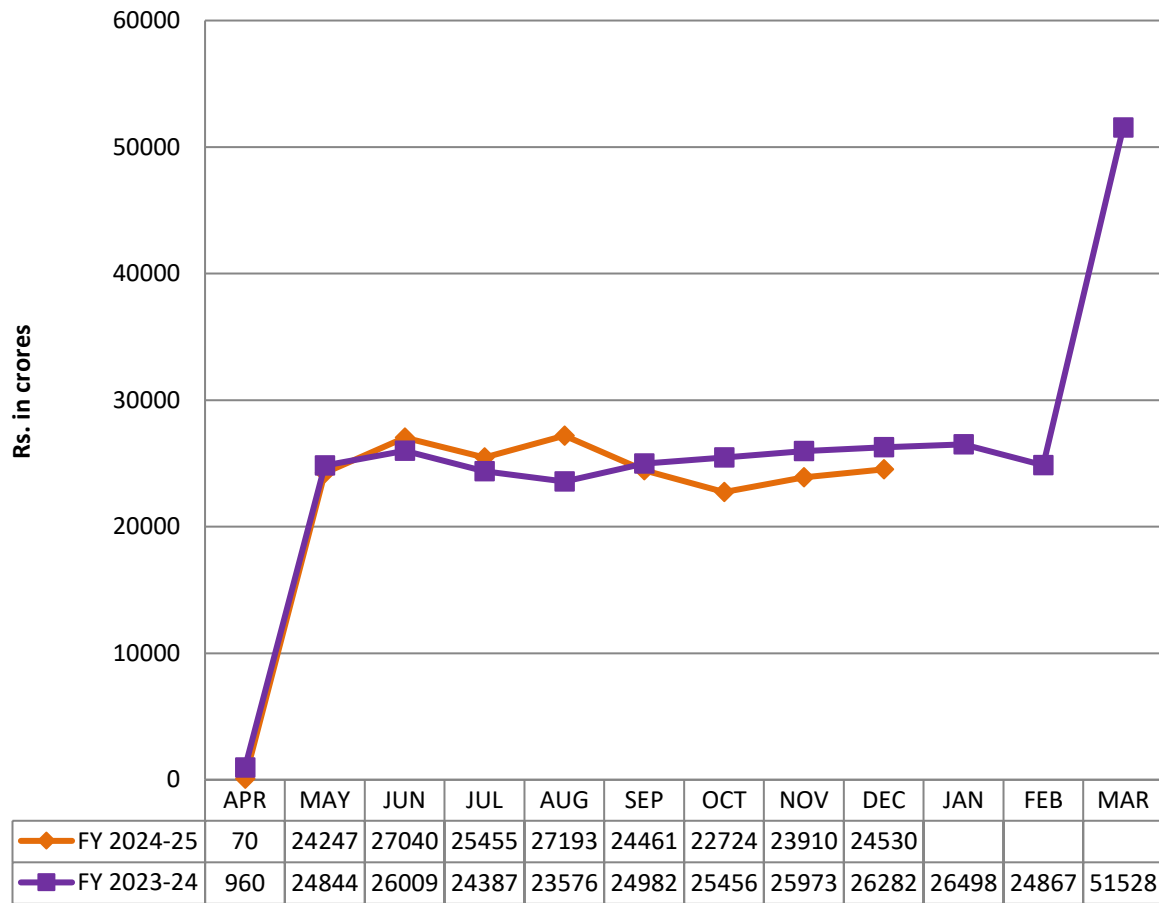


Monthly Collection Union Excise Duty (Net)

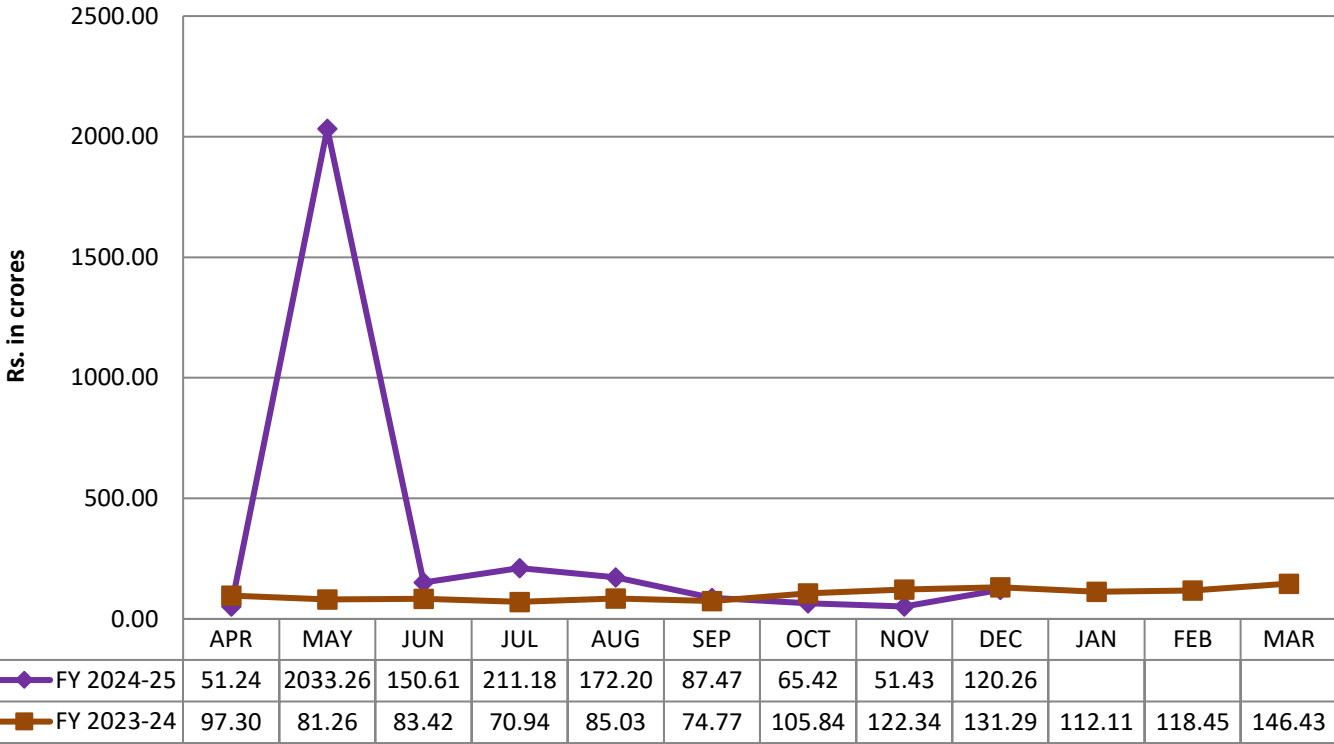
(Rs. in crores)

Budget Estimate		2023-24		2023-24	
		BE	Rs. 3,19,000	BE	Rs. 3,39,000
SI. NO	MONTH	RE	RE	RE	RE
		Monthly	Progressive	Monthly	Progressive
1	April	70	70	960	960
2	May	24,247	24,317	24,844	25,804
3	June	27,040	51,357	26,009	51,813
4	July	25,455	76,812	24,387	76,200
5	August	27,193	1,04,005	23,576	99,776
6	September	24,461	1,28,466	24,982	1,24,758
7	October	22,724	1,51,190	25,456	1,50,214
8	November	23,910	1,75,100	25,973	1,76,187
9	December	24,530	1,99,630	26,282	2,02,469
10	January			26,498	2,28,967
11	February			24,867	2,53,834
12	March			51,528	3,05,362

Union Excise Duty (Net) Monthly Trends of Collection



Union Excise Duty (Refund) Monthly Trends

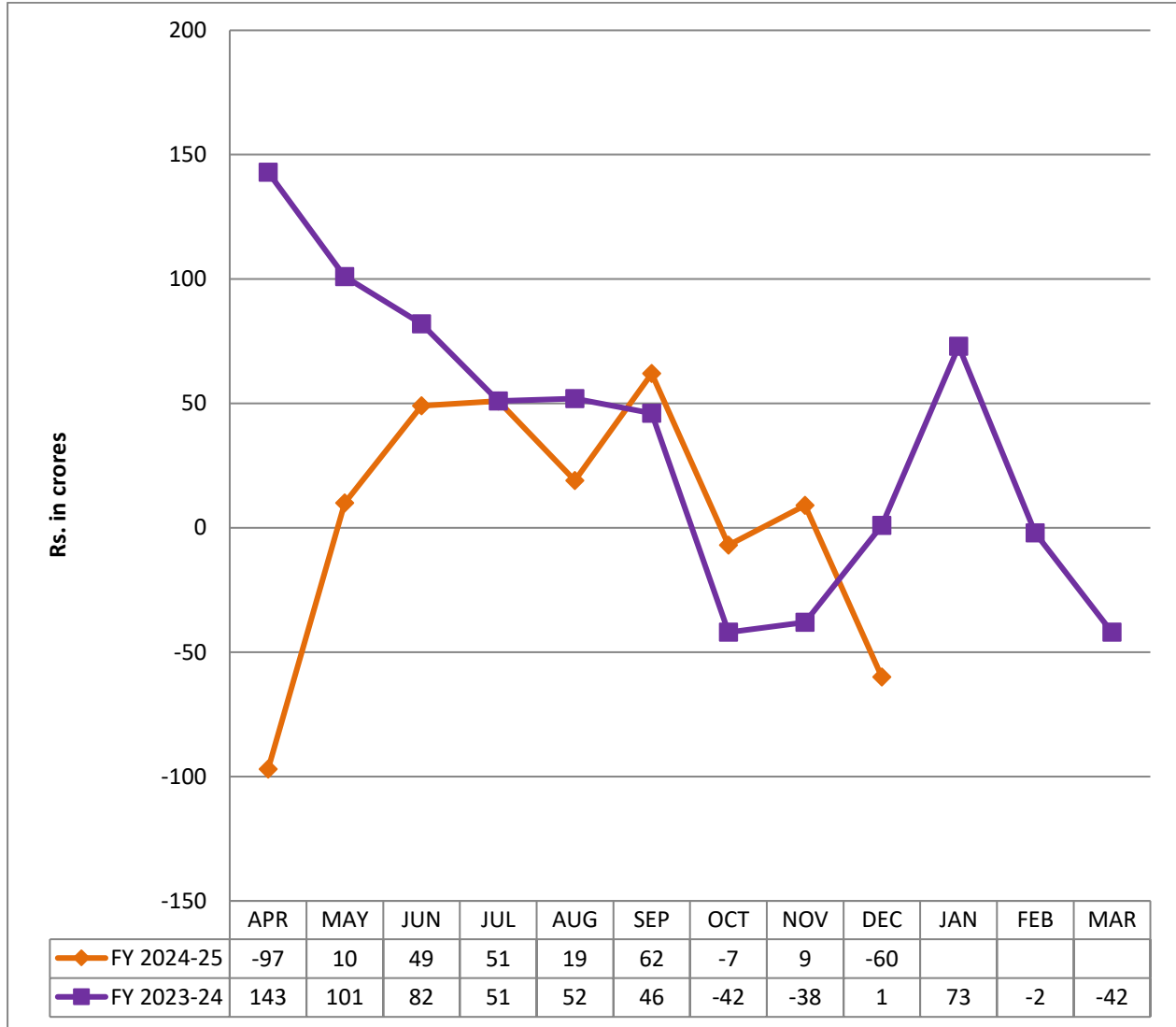


Monthly Collection Service Tax (Net)

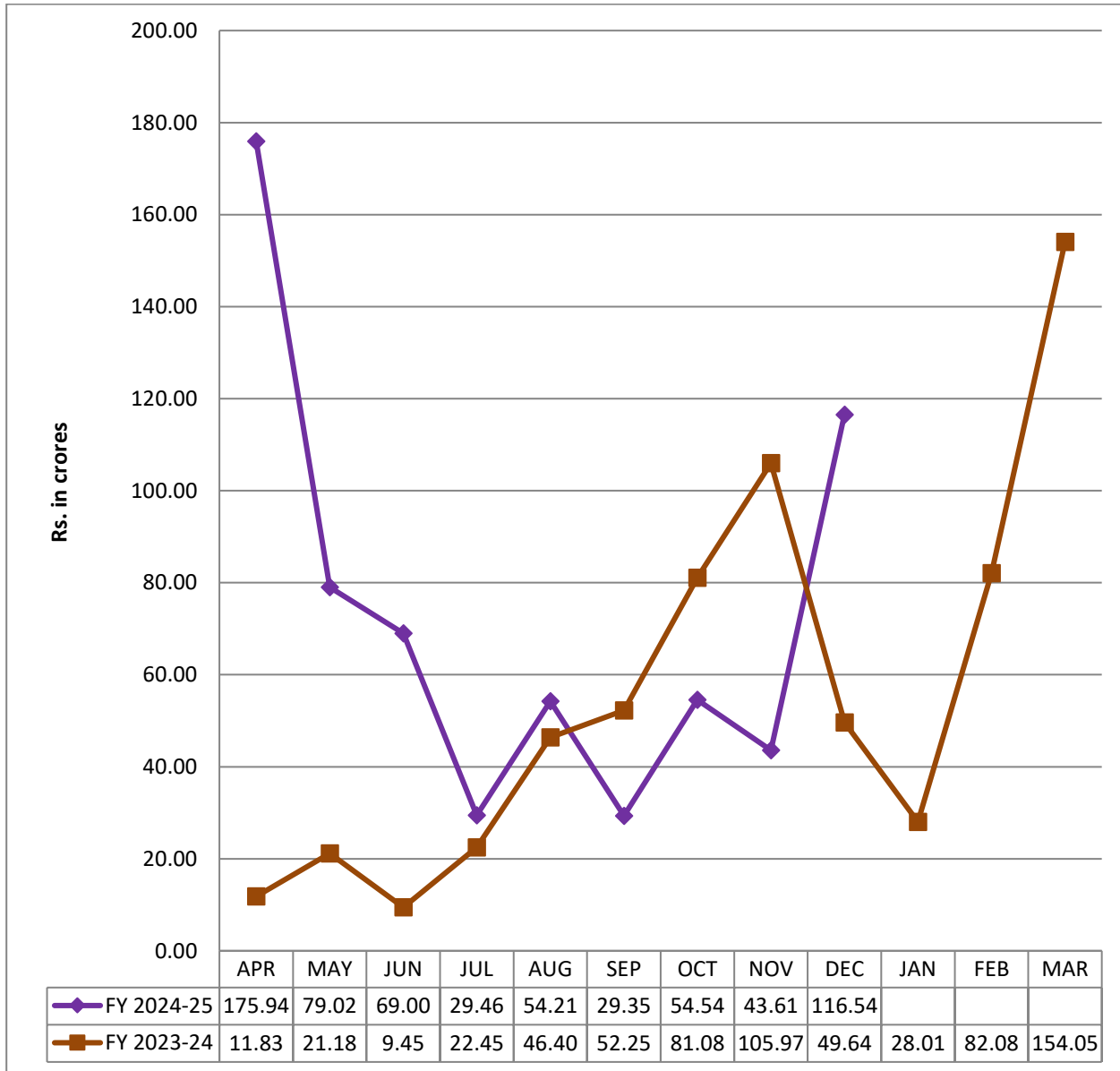
(Rs. in Crores)

Budget Estimate		2024-25		2023-24	
		BE RE	Rs. 100	BE RE	Rs. 500 Rs. 500
Sl. No.	Month	Monthly	Progressive	Monthly	Progressive
1	April	-97	-97	143	143
2	May	10	-87	101	244
3	June	49	-38	82	326
4	July	51	13	51	377
5	August	19	32	52	429
6	September	62	94	46	475
7	October	-7	87	-42	433
8	November	9	96	-38	395
9	December	-60	36	1	396
10	January			73	469
11	February			-2	467
12	March			-42	425

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 December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
A	0005	CENTRAL GOODS AND SERVICES TAX (CGST)			
1	00050010101	TAX ON CENTRAL GOODS AND SERVICES TAX (CGST)	301330.15	272391.70	10.62
2	00050010201	INTEREST	1744.40	2913.23	-40.12
3	00050010301	PENALTY	591.18	556.36	6.26
4	00050010401	FEES	563.33	684.85	-17.74
5	00050010901	SALE PROCEEDS OF CONFISCATED GOODS	0.00	0.18	-100.00
6	00050050000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	26.21	48.78	-46.27
7	00050080001	OTHER RECEIPTS	101.99	111.21	-8.29
		Collection made by other Deptt./ Ministries	0.01	0.00	0.00
		Gross Collection Total (A)	304357.26	276706.31	9.99
8	00050010102	DEDUCT REFUNDS	-25575.80	-23316.88	9.69
9	00050010202	DEDUCT REFUNDS	-14.92	-31.49	-52.61
10	00050010302	DEDUCT REFUNDS	-28.41	-17.77	59.84
11	00050010402	DEDUCT REFUNDS	-1.42	-0.84	69.69
12	00050080002	DEDUCT REFUNDS	-4.68	-4.79	-2.41
13	000500105	INPUT TAX CREDIT CROSS UTILISATION OF CGST AND IGST	280792.78	265401.23	5.80
14	000500106	APPORT OF IGST -TRANSFER-IN OF TAX COMPONENT TO CGST	112993.86	92701.06	21.89
15	000500107	APPORTIONMENT OF IGST -TRANSFER-IN OF INTEREST COMPONENT TO CGST	604.92	264.37	128.81
16	000500108	APPORTIONMENT OF IGST -TRANSFER-IN OF PENALTY COMPONENT TO CGST	132.18	0.00	0.00
17	000500110	ADVANCE APPORTIONMENT FROM IGST	0.00	-9000.00	-100.00
		Refund/Apportionment Total (B)	368898.52	325994.90	13.16
		Net Total (A+B)	673255.79	602701.20	11.71

Note: The Collection made by other Ministries/Departments during the FY 2024-25 upto November, 2024 has been reported.

UTGST (OT) Collections (Head wise Breakup)

(Rs. in crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
	0007	UNION TERRITORY GOODS AND SERVICES TAX (UTGST)			
	000706	OTHER TERRITORY			
1	00070610101	TAX	140.80	182.09	-22.68
2	00070610201	INTEREST	0.02	0.37	-95.77
3	00070610301	PENALTY	0.00	0.00	0.00
4	00070610401	FEES	0.01	0.01	-14.81
5	00070650000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	0.00	0.00	0.00
		Gross Collection (Total A)	140.82	182.47	-22.83
6	00070610102	DEFUNDS-EXCESS DUE TO MISTAKE/INADVERTENCE	-7.05	-7.44	-5.25
7	000706105	INPUT TAX CREDIT CROSS UTILISATION OF UTGST AND IGST	327.13	387.75	-15.63
8	000706106	APPORTIONMENT OF IGST-TRANSFER-IN OF TAX COMPONENT TO UTGST	156.42	332.60	-52.97
		Refund/Apportionment Total (B)	476.50	712.92	-33.16
		Net Total (A+B)	617.32	895.39	-31.06

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 December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	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	382714.52	324853.90	17.81
2	00080110201	INTEREST	25.22	9.88	155.20
3	00080110301	PENALTY	0.17	0.09	82.99
4	00080110401	FEES	0.00	0.00	0.00
5	00080150000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	79.17	477.87	-83.43
6	00080180000	OTHER RECEIPTS	2.71	384.11	-99.29
	000802	IGST ON DOMESTIC SUPPLY OF GOODS AND SERVICES			
7	00080210101	TAX ON IGST ON DOMESTIC SUPPLY OF GOODS AND SERVICES	447346.30	398746.77	12.19
8	00080210201	INTEREST	1538.49	2035.42	-24.41
9	00080210301	PENALTY	840.47	687.45	22.26
10	00080210401	FEES	3.55	3.65	-2.93
11	00080250000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	11.63	44.10	-73.63
12	00080280001	OTHER RECEIPTS	97.26	95.99	1.32
	Collection made by other Department/ Ministries		0.01	0.00	0.00
		Gross Collection (Total A)	832659.49	727339.26	14.48
13	00080210102	DEDUCT REFUNDS	-130001.79	-109844.86	18.35
14	00080210202	DEDUCT REFUNDS	-35.76	-19.86	80.03
15	00080210302	DEDUCT REFUNDS	-178.66	-60.17	196.91
16	00080210402	DEDUCT REFUNDS	-0.22	-0.14	52.46
17	00080280002	DEDUCT REFUNDS	-0.98	-4.46	-77.99
18	000802105	INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST AND CGST	-280792.78	-265401.23	5.80
19	000802106	INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST & SGST	-224259.28	-206516.50	8.59
20	000802107	INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST & UTGST	-1517.81	-1631.68	-6.98
21	000802950	APPORNT OF IGST-TRANSFER OUT OF TAX COMPONENT TO CGST	-112993.86	-92701.06	21.89
22	000802951	APPORNTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO CGST	-604.92	-264.37	128.81
23	000802952	APPORNTIONMENT OF IGST-TRANSFER OUT OF PENALTY COMPONENT TO CGST	-132.18	0.00	0.00
24	000802953	APPORNT OF IGST-TRANSFER OUT OF TAX COMPONENT TO SGST	-111711.76	-91405.15	22.22
25	000802954	APPORNTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO SGST	-598.31	-261.29	128.98
26	000802955	APPORNTIONMENT OF IGST-TRANSFER OUT OF PENALTY COMPONENT TO SGST	-131.30	0.00	0.00
27	000802956	APPORNT OF IGST-TRANSFER OUT OF TAX COMPONENT TO UTGST	-1282.10	-1295.91	-1.07
28	000802957	APPORNTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO UTGST	-6.61	-3.08	114.47
29	000802958	APPORNTIONMENT OF IGST-TRANSFER OUT OF PENALTY COMPONENT TO UTGST	-0.88	0.00	0.00
30	000802959	ADVANCE APPORNTIONMENT OF IGST TO CGST	0.00	9000.00	-100.00
31	000802960	ADVANCE APPORNTIONMENT OF IGST TO SGST	0.00	8951.40	-100.00
32	000802961	ADVANCE APPORNTIONMENT OF IGST TO UTGST	0.00	48.60	-100.00
		Refund/Apportionment Total (B)	-864249.20	-751409.77	15.02
		(Net) Total A+B	-31589.71	-24070.51	31.24

Note: The Collection made by other Ministries/Departments during the FY 2024-25 upto November, 2024 has been reported.

Compensation Cess Collections (Head wise Breakup)

(Rs. in crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	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	8531.99	7895.04	8.07
2	00090110201	INTEREST	0.00	0.00	0.00
3	00090150000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	0.04	0.38	-89.41
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	105157.57	98191.92	7.09
6	00090210201	INTEREST	32.30	39.54	-18.32
7	00090210301	PENALTY	109.94	108.36	1.45
8	00090210401	FEES	0.98	1.30	-24.60
9	00090250000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	0.18	0.24	-25.65
10	00090280001	OTHER RECEIPTS	4.59	7.04	-34.81
		Gross Collection Total (A)	113837.58	106243.82	7.15
11	00090210102	DEDUCT REFUNDS	-2268.54	-1623.07	39.77
12	00090210202	DEDUCT REFUNDS	-2.38	-1.70	40.47
13	00090210302	DEDUCT REFUNDS	-10.76	-3.59	199.68
14	00090210402	DEDUCT REFUNDS	0.00	-0.01	-84.14
15	00090280002	DEDUCT REFUNDS	0.00	-0.09	-99.27
		Refund Total (B)	-2281.68	-1628.45	40.11
		Net Total (A+B)	111555.90	104615.37	6.63

Custom Duty Collection (Net) Head wise Breakup

(Rs. in crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
A		IMPORTS			
1	00370010100	IMPORTS	183.62	376.19	-51.19
2	00370010101	PROTECTIVE DUTIES	280.81	342.01	-17.89
3	00370010102	REVENUE DUTIES	133756.78	120338.03	11.15
4	00370010103	DEDUCT DRAWBACKS	-21259.29	-12350.90	72.13
5	00370010104	DEDUCT-REFUNDS	-3130.91	-6345.79	-50.66
6	00370010105	AMOUNT TRANSFERED TO CONSUMER WELFARE FUND	0.00	0.03	-100.00
7	00370010106	CUSTOMS DUTY ON GOLD	30.66	34.05	-9.97
8	00370010107	CUSTOMS DUTY ON SILVER	1.79	0.01	31980.07
9	00370010108	2% SPECIAL CUSTOMS DUTY ON IMPORTS	6.03	70.43	-91.44
10	00370010109	ADDITIONAL CUSTOMS DUTY ON MOTOR SPIRIT (PETROL)	0.00	0.15	-100.00
11	00370010110	ADDITIONAL DUTY OF CUSTOMS ON HIGH SPEED DIESEL OIL	0.05	1.62	-96.94
12	00370010111	NATIONAL CALAMITY CONTINGENCY DUTY	802.65	594.11	35.10
13	00370010112	ADDITIONAL CUSTOMS DUTY (CVD)	565.42	527.22	7.25
14	00370010113	GSIS(GOODS OF SPECIAL IMPORTANCE ACT)DUTY	370.74	944.09	-60.73
15	00370010114	SPECIAL EXCISE DUTY	0.02	0.34	-95.54
16	00370010115	TTA (TEXTILE & TEXTILE ARTICLES)DUTY	0.00	0.00	0.00
17	00370010116	CESSES ON IMPORTS	170.17	431.87	-60.60
18	00370010117	EXCISE PRIMARY EDUCATION CESS DUTY	0.01	1.30	-98.98
19	00370010118	OTHER CENTRAL EXCISE DUTY	0.00	0.23	-100.00
20	00370010119	ADDITIONAL CVD DUTY	121.26	102.49	18.31
21	00370010120	HEALTH DUTY AMOUNT	0.08	0.07	15.90
22	00370010121	EXCISE SECONDARY & HIGHER EDUCATIONAL CESS DUTY	0.00	0.00	0.00
23	00370010122	CLEAN ENERGY CESS	0.09	0.41	-77.51
24	00370010123	IGST TAX COLLECTED BY CUSTOMS	9.88	0.01	77412.28
25	00370010124	IGST INTEREST COLLECTED BY CUSTOMS	0.06	0.39	-84.33

Sl. No.	Head Code	Head Nomenclature	Upto the month of December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
26	00370010125	IGST PENALTY COLLECTED BY CUSTOMS	0.00	0.00	0.00
27	00370010126	IGST FESS COLLECTED BY CUSTOMS	0.69	1.07	-35.13
28	00370010127	IGST OTHERS COLLECTED BY CUSTOMS	0.02	0.07	-77.05
29	00370010128	GST COMPENSATION CESS COLLECTED BY CUSTOMS	0.00	0.00	0.00
30	00370010129	GST COMPENSATION CESS INTEREST COMPONENT COLLECTED BY CUSTOMS	0.00	0.00	0.00
31	00370010130	GST COMPENSATION CESS PENALTY COMPONENT COLLECTED BY CUSTOMS	0.00	0.00	0.00
32	00370010132	GST COMPENSATION CESS OTHERS COLLECTED BY CUSTOMS	0.00	0.00	0.00
33	00370010199	BASIC DUTY PAID THROUGH SCRIPS	19517.22	15671.57	24.54
		Total (A)	131427.87	120741.08	8.85
B		EXPORTS			
34	00370010200	EXPORTS	6.24	12.93	-51.76
35	00370010201	ALL OTHER ARTICLES	4339.02	2233.19	94.30
36	00370010202	IRON ORE FINE(INCLUDING BLUE DUST)	0.00	0.00	0.00
37	00370010203	DEDUCT DRAWBACK	-303.39	-962.34	-68.47
38	00370010204	DEDUCT-REFUNDS	-13.38	-90.38	-85.20
39	00370010205	AMOUNT TRANSFERED TO CONSUMER WELFARE FUND	0.00	0.02	-100.00
		Total (B)	4028.50	1193.43	237.56
C		CESSES ON EXPORTS			
39	00370010300	CESSES ON EXPORTS	0.26	0.32	-19.67
40	00370010301	OTHER ARTICLES.	9.51	11.31	-15.93
41	00370010302	OTHER AGRICULTURAL PRODUCE	0.01	0.00	0.00
42	00370010303	TOBACCO UNMANUFACTURED	0.04	0.20	-81.58
43	00370010304	DEDUCT-REFUNDS	-2.40	-3.86	-37.79
44	00370010305	AMOUNT TRANSFERED TO CONSUMER WELFARE FUND	0.00	0.05	-100.00
		Total (C)	7.40	8.02	-7.64
D	00370010400	SALE OF GOLD BY PUBLIC AUCTION	0.16	0.21	-23.59
		Total (D)	0.16	0.21	-23.59

Sl. No.	Head Code	Head Nomenclature	Upto the month of December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
E	003700105	SALE PROCEEDS OF CONFISCATED GOODS			
45	00370010501	CONFISCATED GOLD	1209.27	762.78	58.53
46	00370010502	CONFISCATED SILVER	1.06	0.00	0.00
47	00370010503	OTHER CONFISCATED GOODS	23.97	8.78	173.05
48	00370010504	OTHER GOODS RETAIL SHOP	48.64	34.95	39.17
49	00370010505	CONFISCATED FOREIGN CURRENCIES/INSTRUMENTS	2.51	6.62	-62.09
50	00370010506	FEES,FINES,FORFEITURES & PENALTIES	930.62	1575.67	-40.94
		Total (E)	2216.07	2388.80	-7.23
F	003700106	RECEIPTS OF ADVANCE PAYMENTS FROM ASSESSES	123.48	120.89	2.14
G	003700107	ANTI DUMPING DUTY	1858.47	754.66	146.27
H	003700108	SAFEGUARD DUTY	0.00	0.11	-100.00
I	003700109	ADDITIONAL DUTY OF CUSTOMS ON TEA AND TEA WASTE	0.51	0.06	785.07
J	003700504	EDUCATION CESS	9.75	14.85	-34.31
K	003700505	SECONDARY AND HIGHER EDUCATION CESS	0.00	-0.78	-100.34
L	003700507	ROAD AND INFRASTRUCTURE CESS	2.28	0.91	149.79
M	003700508	SOCIAL WELFARE SURCHARGE	12658.96	10985.22	15.24
N	003700509	HEALTH CESS	0.13	19.86	-99.36
O	003700510	AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS	15910.99	18532.71	-14.15
P	003700700	RECEIPTS UNDER KAR VIVAD SAMADHAN SCHEME,1998	0.00	0.00	0.00
Q	003700800	OTHER RECEIPTS	1870.51	3363.87	-44.39
R	003700900	SHARE OF NET PROCEEDS ASSIGNED TO STATES	0.00	0.00	0.00
S		Collection made BY OTHER DEPARTMENT/MINISTRIES	54.44	68.66	-20.71
		Total Net Collection (A to S)	170169.53	158192.56	7.57

Note:1) The Collection made by other Ministries/Departments during the FY 2024-25 upto November, 2024 has been 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 December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
A	003801	SHAREABLE DUTIES			
1	003801101	BASIC EXCISE DUTIES	18926.56	18536.40	2.10
2	003801102	AUXILARY DUTIES OF EXCISE	-23.03	-19.63	17.33
3	003801103	ADDITIONAL EXCISE DUTIES ON MINERAL PRODUCTS	0.00	0.00	0.00
4	003801104	SPECIAL EXCISE DUTIES	-104.09	-5.62	1752.80
		Total (A)	18799.44	18511.15	1.56
B	003802	DUTIES ASSIGNED TO STATES			
5	003802101	ADDITIONAL EXCISE DUTIES IN LIEU OF SALES TAX	-11.55	0.00	0.00
6	003802102	EXCISE DUTY ON GENERATION OF POWER	0.00	0.00	0.00
		Total (B)	-11.55	0.00	0.00
C	003803	NON-SHAREABLE DUTIES			
7	003803101	REGULATORY EXCISE DUTIES	0.00	0.00	0.00
8	003803102	AUXILIARY DUTIES OF EXCISE	0.01	-0.43	-101.66
9	003803103	SPECIAL EXCISE DUTIES	3.10	0.00	0.00
10	003803104	ADDITIONAL EXCISE DUTIES ON TEXTILE & TEXTILE ARTICLES	0.00	0.00	0.00
11	003803105	ADDITIONAL EXCISE DUTY ON T.V.SETS	-3.24	-1.45	122.71
12	003803106	ADDITIONAL EXCISE DUTY ON INDIGENIOUS MOTOR SPIRIT	0.00	0.01	-100.00
13	003803107	ADDITIONAL EXCISE DUTY ON HIGH SPEED DIESEL OIL	0.00	5.35	-100.00
14	003803108	NATIONAL CALAMITY CONTINGENT DUTY	5422.76	4685.79	15.73
15	003803109	SPECIAL ADDITIONAL DUTY OF EXCISE ON MOTOR SPIRIT	84995.39	82261.08	3.32
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	170.24	0.00	0.00
18	003803112	CLEAN ENERGY CESS*	0.00	0.00	0.00
19	003803504	EDUCATION CESS	0.09	-0.05	-263.37

Sl. No.	Head Code	Head Nomenclature	Upto the month of December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
20	003803505	SECONDARY AND HIGHER EDUCATION CESS	0.05	0.04	21.59
21	003803506	INFRASTRUCTURE CESS*	0.00	0.00	0.00
22	003803507	ROAD AND INFRASTRUCTURE CESS	26058.09	24269.39	7.37
23	003803508	AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS	31515.91	28744.97	9.64
24	003803800	OTHER DUTIES	2.54	8.20	-69.06
		Total (C)	148164.93	139972.91	5.85
D	003804	CESES ON COMMODITIES			
25	003804101	CESS ON COAL AND COKE	0.00	0.00	0.00
26	003804102	CESS ON JUTE	-4.81	-0.29	1586.91
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	-0.04	-100.00
30	003804108	HANDLOOM CESS ON WOOLLEN FABRICS	0.00	-5.73	-100.00
31	003804114	CESS ON BIDI	0.00	0.01	0.00
32	003804115	CESS ON TOBACCO	0.00	0.03	-100.00
33	003804116	CESS ON RUBBER	0.00	0.00	0.00
34	003804117	CESS ON CRUDE OIL	10759.53	11536.12	-6.73
35	003804118	CESS ON COFFEE	0.00	0.00	0.00
36	003804119	CESS ON SUGAR	0.00	0.06	-100.00
37	003804123	HANDLOOM CESS ON MANMADE FABRICS	0.00	-0.10	-100.00
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
		Total (D)	10754.72	11530.08	-6.72

Sl. No.	Head Code	Head Nomenclature	Upto the month of December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
E	003860	OTHER RECEIPTS			
41	003860000	OTHER RECEIPTS	0.00	0.00	0.00
42	003860101	SALE PROCEEDS OF CONFISCATED GOODS	0.13	0.01	1531.57
43	003860500	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS ETC.	21869.36	32394.06	-32.49
44	003860800	OTHER RECEIPTS	52.78	60.92	-13.36
		Total (E)	21922.27	32454.99	-32.45
F		CESSES ADMINISTERED BY OTHER DEPARTMENT	0.00	0.00	0.00
		Total Net Collection (A+B+C+D+E+F)	199629.80	202469.12	-1.40

Remarks: i * These Cesses are collected by CBIC

Note: The Collection made by other Ministries/Departments during the FY 2024-25 upto November, 2024 has been reported.

Service Tax (Service wise Collections)

(Rs. In crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
1	004400101	TAX ON TELEPHONE BILLING	5.11	-0.11	-4732.77
2	004400102	TAX ON GENERAL INSURANCE PREMIA	2.57	0.36	623.20
3	004400103	TAX ON STOCK BROKERAGE COMMISSION	1.19	0.19	524.91
4	004400104	ADVERTISING SERVICES	-122.79	-46.17	165.95
5	004400105	COURIER SERVICES	-1.18	-1.04	13.40
6	004400106	RADIO PAGING SERVICES	-0.73	-0.70	4.38
7	004400107	CUSTOM HOUSE AGENT SERVICES	-50.19	-0.30	16910.85
8	004400108	STEAMER AGENT SERVICES	-8.20	-4.20	95.23
9	004400109	AIR TRAVEL AGENT SERVICES	0.82	1.46	-43.42
10	004400110	MANDAP KEEPER SERVICES	0.72	1.47	-51.22
11	004400111	CLEARING AND FORWARDING AGENT SERVICES	-2.15	-3.88	-44.51
12	004400112	RENT A CAB SCHEME OPERATOR SERVICES	5.31	3.66	45.20
13	004400113	OUTDOOR CATERERS SERVICES	1.36	2.00	-32.30
14	004400114	OUTDOOR CATERERS SERVICES	0.26	0.34	-22.66
15	004400115	CONSULTING ENGINEER SERVICES	6.47	4.12	57.17
16	004400116	MAN POWER RECRUITMENT SERVICES	27.84	95.36	-70.81
17	004400117	TOUR OPERATOR SERVICES	4.44	4.19	5.76
18	004400119	ARCHITECT SERVICES	1.48	1.30	13.88
19	004400120	INTERIOR DECORATION/DESIGNERS SERVICES	0.74	3.28	-77.50
20	004400121	MECHANISED SLAUGHTER HOUSE SERVICES	0.00	-0.14	-100.00
21	004400122	UNDER WRITER SERVICES	0.00	0.00	0.00
22	004400123	CREDIT RATING AGENCY SERVICES	0.01	0.08	-90.56
23	004400124	CHARTERED ACCOUNTANT SERVICES	1.56	1.45	7.62
24	004400125	COST ACCOUNTANT SERVICES	0.06	0.06	6.70

Sl. No.	Head Code	Head Nomenclature	Upto the month of December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
25	004400126	COMPANY SECRETARY SERVICES	0.19	0.04	357.20
26	004400127	REAL ESTATE AGENT/CONSULTANT SERVICES	0.71	0.18	307.65
27	004400128	SECURITY/DETECTIVE AGENCY SERVICES	5.78	10.06	-42.52
28	004400129	MARKET RESEARCH AGENCY SERVICES	0.50	0.11	348.80
29	004400130	MANAGEMENT CONSULTANT SERVICES	36.47	6.33	476.60
30	004400131	SCIENTIFIC AND TECHNICAL CONSULTANCY SERVICE	1.09	3.25	-66.50
31	004400132	PHOTOGRAPHY SERVICES	0.84	0.23	256.83
32	004400133	CONVENTION SERVICE	-5.96	-18.52	-67.81
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	2.31	0.76	204.90
38	004400139	VIDEO TAPE PRODUCTION SERVICE	0.36	0.16	127.98
39	004400140	SOUND RECORDING SERVICE	0.14	0.15	-7.24
40	004400141	BROADCASTING SERVICE	1.56	2.76	-43.59
41	004400142	INSURANCE AUXILLARY SERVICES	0.62	0.73	-15.32
42	004400143	BANKING AND OTHER FINANCIAL SERVICES	-6.62	3.27	-302.47
43	004400144	PORT SERVICES	0.22	4.28	-94.92
44	004400145	SERVICE OR REPAIR PROVIDED BY AUTHORISED SERVICE STATION FOR MOTO R CAR AND TWO WHEELED MOTOR VEHICLE	1.64	1.71	-4.48
45	004400146	LIFE INSURANCE SERVICES INCLUDING INSURANCE AUXILLARY SERVICES RELATING TO LIFE INSURANCE	6.97	0.35	1879.70
46	004400147	CARGO HANDLING SERVICES	10.46	1.89	453.41
47	004400148	STORAGE AND WAREHOUSE SERVICES	0.42	1.10	-62.31
48	004400149	EVENT MANAGEMENT SERVICES	1.95	1.87	3.85
49	004400150	RAIL TRAVEL AGENT SERVICES	-0.15	0.06	-337.57

Sl. No.	Head Code	Head Nomenclature	Upto the month of December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
50	004400151	HEALTH CLUB AND FITNESS CENTERS SERVICES	0.28	0.23	20.36
51	004400152	BEAUTY PARLOURS SERVICES	0.94	0.43	115.42
52	004400153	FASHION DESIGNING SERVICES	0.06	0.00	0.00
53	004400154	CABLE OPERATORS SERVICES	1.85	4.97	-62.71
54	004400155	DRYCLEANING SERVICES	0.29	0.32	-9.68
55	004400156	BUSINESS AUXILIARY SERVICES	-262.39	-133.61	96.39
56	004400157	COMMERCIAL TRAINING AND COACHING CENTRE	6.16	4.46	38.07
57	004400158	COMMISSIONING AND INSTALLATION AGENCY	7.48	5.32	40.51
58	004400159	FRANCHISE SERVICE	0.18	0.48	-61.91
59	004400160	INTERNET CAFE	0.00	0.00	0.00
60	004400161	MAINTENANCE AND REPAIR SERVICE	10.26	8.96	14.59
61	004400162	A TECHNICAL TESTING AND ANALYSIS: TECHNICAL INSPECTION AND CERTIFICATION AGENCY	1.89	18.71	-89.91
62	004400163	BUSINESS EXHIBITION SERVICES	0.38	1.00	-61.87
63	004400164	AIRPORT SERVICES	0.21	0.19	7.51
64	004400165	TRANSPORT OF GOODS BY ROAD	12.83	12.47	2.89
65	004400166	TRANSPORT OF GOODS BY AIR	-0.02	0.02	-181.81
66	004400167	SURVEY AND EXPLORATION OF MINERALS	0.07	0.03	169.22
67	004400168	OPINION POLL SERVICES	0.00	0.00	0.00
68	004400169	INTELLECTUAL PROPERTY SERVICES OTHER THAN COPYRIGHT	0.06	1.14	-94.56
69	004400170	FORWARD CONTRACT SERVICES	0.02	0.00	0.00
70	004400171	TV RADIO PROGRAMME PRODUCTION	0.16	0.37	-58.00
71	004400172	CONSTRUCTION SERVICES IN RESPECT OF COMMERCIAL OR INDUSTRIAL BUILDINGS AND CIVIL STRUCTURES	52.12	13.44	287.76
72	004400173	TRAVEL AGENTS (OTHER THAN AIR/TRAVEL AGENTS)	0.18	0.10	74.55

Sl. No.	Head Code	Head Nomenclature	Upto the month of December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
73	004400174	TRANSPORT OF GOODS THROUGH PIPELINE OR OTHER CONDUIT	-0.57	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	0.43	0.77	-44.40
75	004400176	DREDGING SERVICE OF RIVER, PORT, HARBOUR, BACKWATER OR ESTUARY	0.03	-0.01	-498.18
76	004400177	SURVEY AND MAP MAKING OTHER THAN THOSE BY GOVERNMENT DEPARTMENTS	0.41	0.34	21.52
77	004400178	CLEANING SERVICES OTHER THAN IN RELATION TO AGRICULTURE, HORTICULTURE, HORTICULTURE, ANIMAL HUSBANDRY OR DAIRYING	5.31	0.70	659.41
78	004400179	MEMBERSHIP OF CLUB OR ASSOCIATION WITH SPECIFIED EXCLUSIONS	0.40	0.34	16.76
79	004400180	PACKAGING SERVICES	0.29	0.01	2603.24
80	004400181	MAILING LIST COMPILATION AND MAILING	0.01	0.07	-85.60
81	004400182	CONSTRUCTION OF RESIDENTIAL COMPLEXES HAVING MORE THAN TWELVE RESIDENTIAL HOUSES OR APARTMENTS TOGETHER WITH COMMON AREAS & OTHER APURTENANCES	13.25	10.08	31.50
82	004400183	SERVICE PROVIDED BY A REGISTRAR TO AN ISSUE	0.03	0.01	107.57
83	004400184	SERVICE PROVIDED BY A SHARE TRANSFER AGENT	0.01	0.05	-86.41
84	004400185	AUTOMATED TELLER MACHINE OPERATIONS, MAINTENANCE OR MANAGEMENT	1.58	0.15	980.51
85	004400186	SERVICE PROVIDED BY A RECOVERY AGENT	0.10	0.17	-38.07
86	004400187	SALE OF SPACE OR TIME FOR ADVERTISEMENT OTHER THAN THE IN PRINT MEDIA	0.16	1.61	-90.00
87	004400188	SPONSORSHIP SERVICES PROVIDED TO ANYBODY CORPORATE OR FIRM OTHER THAN SPONSORSHIP OF SPORTS EVENTS	0.21	0.17	21.48
88	004400189	TRANSPORT OF PASSENGERS EMBARKING ON INTERNATIONAL JOURNEY BY AIR OTHER THAN THE ECONOMY CLASS PASSENGERS	5.87	3.20	83.25
89	004400190	TRANSPORT OF GOODS IN CONTAINERS BY RAIL BY ANY PERSON OTHER THAN GOVERNMENT RAILWAY	15.41	0.40	3747.58
90	004400191	BUSINESS SUPPORT SERVICES	9.09	8.40	8.25
91	004400192	AUCTIONERS SERVICE OTHER THAN AUCTION OF PROPERTY UNDER DIRECTIONS OR ORDERS OF A COURT OF LAW OR AUCTION BY THE CENTRAL GOVERNMENT	0.09	0.13	-33.84
92	004400193	PUBLIC RELATIONS SERVICE	0.12	0.14	-17.14

Sl. No.	Head Code	Head Nomenclature	Upto the month of December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
93	004400194	SHIP MANAGEMENT SERVICES	0.41	0.12	233.20
94	004400195	INTERNET TELEPHONY SERVICE	0.38	0.47	-20.54
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	3.14	2.25	39.90
97	004400198	SERVICES PROVIDED BY A TELEGRAPH AUTHORITY IN RELATION TO TELECOM MUNICATION SERVICES	1.13	3.18	-64.59
98	004400199	SERVICES PROVIDED IN RELATION TO MINING OF MINERAL, OIL OR GAS	5.42	4.06	33.36
99	004400200	SERVICES PROVIDED IN RELATION TO RENTING OF IMMOVABLE PROPERTY FOR USE IN COURSE OR FURTHER OF BUS OR COMMERCE	0.44	-3.58	-112.20
100	004400201	SERVICES PROVIDED IN RELATION TO EXECUTION OF A WORKS CONTRACT	105.01	119.47	-12.11
101	004400202	SERVICES PROVIDED IN RELATION TO DEVPT SUPPLY OF CONTENT FOR USE TELECOM SERVICES, ADVERTISING AGENCY SERVICES & DATABASE ASSES OR RETREIVAL SERVICES	0.12	0.10	16.41
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	1.35	0.09	1353.18
103	004400204	SERVICE PROVIDED IN RELATION TO DESIGN SERVICES	0.63	0.28	125.10
104	004400205	SERVICES PROVIDED BY ANY PERSON IN RELATION TO INFORMATION TECHNOLOGY SOFTWARE FOR USE IN THE COURSE OR FURTHERANCE OF BUSINESS OR COMMERCE	10.29	11.52	-10.65
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	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 MACHENRY,EQIPMENT AND APPLIANCES FOR USE	2.28	10.66	-78.65

Sl. No.	Head Code	Head Nomenclature	Upto the month of December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
110	004400211	COSMETIC SURGERY OR PLASTIC SURGERY SERVICE	0.02	0.45	-96.17
111	004400212	TRANSPORT OF COASTAL GOODS & GOODS THROUGH NATIONAL WATERWAYS OR GOODS THROUGH INLAND WATER	0.25	0.21	15.49
112	004400213	LEGAL CONSULTANCY SERVICE	1.70	1.13	50.07
113	004400214	SERVICES OF PROMOTING MARKETING OR ORGANIZING OF GAMES OF CHANCE INCLUDING LOTTERY, BINGO OR LOTTO	0.01	0.01	0.93
114	004400215	HEALTH SERVICES LIKE (A) HEALTH CHECK UP UNDERTAKEN BY HOSPITALS OR MEDICAL ESTABLISHMENTS FOR EMPLO	1.09	1.34	-19.05
115	004400216	SERVICES PROVIDED MAINTENANCE OF MEDICAL RECORDS OF EMPLOYEES BUSINESS ENTITY	0.00	0.05	-90.88
116	004400217	SERVICES OF PROMOTING A BRAND OF GOODS SERVICES EVENTS BUSINESS ENTITY ETC.	1.14	0.26	333.87
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	0.04	0.02	74.94
119	004400220	SERVICES RELATED TO (A) TRANSFERRING TEMPORARILY OR (B) PERMITTING THE USE OR ENJOYMENT OF ANY COPYR	0.52	0.53	-2.46
120	004400221	SPECIAL SERVICES PROVIDED BY A BUILDER ETC. TO THE PROSPECTIVE BUYERS SUCH AS PROVIDING PREFERENTIAL	0.01	0.05	-88.85
121	004400222	SERVICES OF AIRCONDTIONED RESTURANTS	1.03	2.06	-50.11
122	004400223	SERVICES OF PROVIDING OF ACCOMODATIONS IN HOTELS	4.04	2.79	44.80
123	004400224	ALL TAXABLE SERVICES	-1.04	-3.26	-68.05
124	004400225	OTHER TAXABLE SERVICES	56.65	116.72	-51.46
125	004400500	RECEIPT AWAITING TRANSFER TO OTHER MINOR HEADS	16.64	70.84	-76.51

Sl. No.	Head Code	Head Nomenclature	Upto the month of December, 2024 (FY 2024-25)	Upto the month of December, 2023 (FY 2023-24)	Growth in %
126	004400504	PRIMARY EDUCATION CESS	1.09	0.46	136.30
127	004400505	SECONDARY AND HIGHER EDUCATION CESS	0.22	0.34	-34.77
128	004400506	SWACHH BHARAT CESS	1.27	3.53	-63.95
129	004400507	KRISHI KALYAN CESS	0.78	0.99	-21.25
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	35.45	396.51	-91.06
		Service Tax Collected of other Ministries/Departments	0.27	0.25	8.00
		Total Net Collection	35.72	396.76	-91.00

Note: The Collection made by other Ministries/Departments during the FY 2024-25 upto November, 2024 has been reported.

GST Refund Report (FY 2024-25)

(Rs. in crores)

Head Nomenclature		PAOs	Major/Minor Head	FY 2023-24	FY 2024-25			
					Qtr.I (April-June)	Qtr.II (July-Sept)	Qtr.III (Oct.-Dec.)	Progressive
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
IGST	EXPORTS	006893 e-PAO (IGST Dom)	0008.02.101.02.02	93061.09	31229.14	29338.71	28008.24	88576.09
	UIN (against RFD 10)	006893 e-PAO (IGST Dom)	0008.02.101.02.07	146.79	20.52	29.04	36.27	85.83
	Against RFD 01-A	Field PAOs	0008.02.101.02.11/102.02/ 103.02/104.02/ 800.02	353.18	73.14	60.40	97.47	231.01
	On-line Refund against RFD 01	008769 e-PAO (Single Authority)	0008.02.101.02.11/102.02/ 103.02/104.02/800.02	53168.97	14029.47	13515.32	13779.68	41324.47
	TOTAL			IGST	146730.03	45352.27	42943.47	41921.66
CGST	UIN (against RFD 10)	006893 e-PAO	0005.00.101.02.07	149.56	31.93	30.83	48.61	111.37
	Against RFD 01-A	Field PAOs	0005.00.101.02.11/102.02/ 103.02/104.02/ 800.02	525.96	52.62	130.58	120.93	304.13
	On-line Refund against RFD 01	008769 e-PAO (Single Authority)	0005.00.101.02.11/102.02 103.02/104.02/800.02	30227.62	8905.46	8396.44	7907.82	25209.72
	TOTAL			CGST	30,903.14	8990.01	8557.85	8077.36
UTGST (OT)	On-line Refund against RFD 01	008769-e-PAO (Single Authority)	0007.06.101.02.11	10.94	4.65	2.40	0.00	7.05
	TOTAL		UTGST(OT)	10.94	4.65	2.40	0.00	7.05
GST COMP CESS	UIN (against RFD 10)	006893 e_PAO	0009.02.101.02.07	7.15	0.98	1.07	2.21	4.26
	Against RFD 01-A	Field PAOs	0009.02.101.02.11/102.02/ 103.02/104.02/ 800.02	5.87	-0.02	-0.04	-0.01	-0.07
	On-line Refund against RFD 01	008769 e-PAO (Single Authority)	0009.02.101.02.11/102 .02/ 103.02/104.02	2346.42	808.17	826.65	642.67	2277.49
	TOTAL			Comp. Cess	2,359.44	809.13	827.68	644.87
Grand Total				1,80,003.55	55156.06	52331.40	50643.89	158131.35
Refund (on behalf of State/ UTs)	UIN (against RFD 10)	006893 ePAO (GST Mumbai)	Balance (to be recovered)	0	18.26	-14.85	20.20	23.61
	On-line Refund against RFD 01	008769 e-PAO (Single Authority)	Balance (to be recovered)	2325.83	1158.44	1005.94	-327.35	1837.03
	TOTAL (Balance)			2325.83	1176.70	991.09	-307.15	1860.64

IGST REGULAR SETTLEMENT (Towards Center)

FY 2024-25					(Rs. in crores)
Sl. No.	Month	Monthly Figure			Progressive Figure
		Gross	Adjustment	Net	
1	April	50,307.45	0.00	50,307.45	-
2	May	38,519.10	0.00	38,519.10	88,826.55
3	June	39,585.91	0.00	39,585.91	1,28,412.46
4	July	43,253.18	0.00	43,253.18	1,71,665.64
5	August	42,316.59	0.00	42,316.59	2,13,982.23
6	September	41,210.59	0.00	41,210.59	2,55,192.82
7	October	49,083.05	0.00	49,083.05	3,04,275.87
8	November	50,478.21	0.00	50,478.21	3,54,754.08
9	December	39,769.67	0.00	39,769.67	3,94,523.75

IGST REGULAR SETTLEMENT (Towards States)

FY 2024-25					(Rs. in crores)
Sl. No.	Month	Monthly Figure			Progressive Figure
		Gross	Adjustment	Net	
1	April	41,599.74	0.00	41,599.74	-
2	May	32,733.40	0.00	32,733.40	74,333.14
3	June	33,548.14	0.00	33,548.14	1,07,881.28
4	July	37,820.25	0.00	37,820.25	1,45,701.53
5	August	36,947.27	0.00	36,947.27	1,82,648.80
6	September	35,644.48	0.00	35,644.48	2,18,293.28
7	October	42,568.23	0.00	42,568.23	2,60,861.51
8	November	43,790.52	0.00	43,790.52	3,04,652.03
9	December	34,856.02	0.00	34,856.02	3,39,508.05

IGST Regular Settlement (State/UT wise)

(Rs. in crores)

Sl. No.	States	Head code	State Code	FY 2017-18 to FY 2022-23	FY 2023-24	F.Y.2024-25			
						Qtr.1 (April-June)	Qtr.2 (July-Sept)	Qtr.3 (Oct.-Dec.)	Progressive
1	Jammu & Kashmir	0008.02.106/953/954	01	18,587.12	5,247.95	1444.21	1416.45	1479.13	4339.79
2	Himachal Pradesh	0008.02.106/953/954	02	10,788.71	3,048.00	834.07	833.46	920.29	2587.82
3	Punjab	0008.02.106/953/954	03	41,920.19	13,960.65	3229.37	3619.14	4446.67	11295.19
4	Chandigarh	0008.02.107/956/957	04	5,318.30	1,657.80	395.24	374.78	421.29	1191.31
5	Uttarakhand	0008.02.106/953/954	05	6,706.80	3,047.08	756.06	891.66	933.70	2581.42
6	Haryana	0008.02.106/953/954	06	37,777.23	14,852.15	3728.22	4053.37	4303.35	12084.93
7	Delhi	0008.02.106/953/954	07	49,052.85	16,850.29	4446.13	4371.56	4752.84	13570.53
8	Rajasthan	0008.02.106/953/954	08	65,779.95	22,076.65	5723.56	6002.08	6922.43	18648.07
9	Uttar Pradesh	0008.02.106/953/954	09	1,48,358.47	45,273.08	12394.75	11695.05	13067.04	37156.84
10	Bihar	0008.02.106/953/954	10	59,482.35	19,421.52	4891.38	4480.58	4878.29	14250.25
11	Sikkim	0008.02.106/953/954	11	1,662.68	538.36	159.90	117.90	145.25	423.05
12	Arunachal Pradesh	0008.02.106/953/954	12	3,471.05	1,297.97	353.73	283.21	293.62	930.57
13	Nagaland	0008.02.106/953/954	13	2,766.36	764.35	197.59	187.14	196.26	580.98
14	Manipur	0008.02.106/953/954	14	3,855.61	765.18	220.31	187.15	177.44	584.89
15	Mizoram	0008.02.106/953/954	15	2,468.80	703.22	183.57	155.70	156.91	496.18
16	Tripura	0008.02.106/953/954	16	3,945.03	1,092.42	325.67	264.14	286.47	876.29
17	Meghalaya	0008.02.106/953/954	17	3,382.19	1,126.72	317.97	266.84	287.62	872.44
18	Assam	0008.02.106/953/954	18	27,292.08	8,858.83	2375.77	2070.98	2355.80	6802.55
19	West Bengal	0008.02.106/953/954	19	63,612.63	19,007.42	4998.96	5199.15	6228.64	16426.76
20	Jharkhand	0008.02.106/953/954	20	14,731.06	3,694.29	1256.49	1318.78	1371.60	3946.86
21	Odisha	0008.02.106/953/954	21	23,452.18	8,926.73	2147.82	1677.82	2275.40	6101.04
22	Chhattisgarh	0008.02.106/953/954	22	13,027.59	5,878.31	1402.14	1545.74	2062.50	5010.38
23	Madhya Pradesh	0008.02.106/953/954	23	61,281.07	21,145.20	5425.04	5227.40	5743.29	16395.73

(Rs. in crores)

Sl. No.	States	Head code	State Code	FY 2017-18 to FY 2022-23	FY 2023-24	F.Y.2024-25			
						Qtr.1 (April-June)	Qtr.2 (July-Sept)	Qtr.3 (Oct.-Dec.)	Progressive
24	Gujarat	0008.02.106/953/954	24	57,752.80	22,077.21	6105.90	6930.93	7380.84	20417.67
25	Daman and Diu	0008.02.107/956/957	25	88.97	0.97	0.24	0.45	0.08	0.77
26	Dadra & Nagar Haveli	0008.02.107/956/957	26	1,237.61	431.30	66.61	163.66	171.69	401.96
27	Maharashtra	0008.02.106/953/954	27	1,41,413.38	49,389.45	13158.50	14039.77	15663.11	42861.38
28	Karnataka	0008.02.106/953/954	29	1,04,297.38	35,015.38	8858.81	8911.59	10374.15	28144.54
29	Goa	0008.02.106/953/954	30	5,510.03	1,807.43	406.66	447.05	519.71	1373.42
30	Lakshadweep	0008.02.107/956/957	31	109.59	63.18	14.81	29.65	30.97	75.42
31	Kerala	0008.02.106/953/954	32	64,920.70	17,238.17	4344.01	4528.60	4541.90	13414.51
32	Tamil Nadu	0008.02.106/953/954	33	82,331.79	25,212.16	7237.23	8073.34	7685.70	22996.27
33	Puducherry	0008.02.106/953/954	34	2,464.38	873.19	220.84	286.93	228.65	736.42
34	Andaman & Nicobar	0008.02.107/956/957	35	1,209.13	327.22	108.68	77.80	79.69	266.16
35	Telangana	0008.02.106/953/954	36	72,730.99	21,093.41	5360.90	5744.73	5872.33	16977.95
36	Andhra Pradesh	0008.02.106/953/954	37	63,409.00	17,969.65	4556.75	4595.57	4663.62	13815.95
37	Ladaakh	0008.02.107/956/957	38	698.95	403.02	75.82	156.19	156.21	388.23
38	UT (Other Territory)	0008.02.107/956/957	97	1,589.87	891.97	157.60	185.65	140.30	483.55
	Total			12,68,484.85	4,12,027.88	107881.28	110412.00	121214.77	339508.05

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												
April 24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
May 24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June 24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
July 24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
August 24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sept. 24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oct. 24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nov. 24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dec. 24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Outstanding	1,95,500.00	28,500.00	1,67,000.00	1,94,075.49	28,335.55	1,65,739.94	1,424.51	164.45	1,260.06	3,91,000.00	57,000.00	3,34,000.00

IGST ADVANCE APPORTIONMENT (State/UT wise)

(Rs. in crores)

Sl. No.	States	Head Code	State Code	FY 2017-18 to FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25			Progressive FY 2017-18 to Dec. 2024
							Qtr.1 (April-June)	Qtr.2 (July-Sept.)	Qtr.3 (Oct.-Dec.)	
1	Jammu and Kashmir	0008.02.960	01	1,790.94	270.85	-99.90	0.00	0.00	0.00	1961.89
2	Himachal Pradesh	0008.02.960	02	1,403.89	213.44	-61.20	0.00	0.00	0.00	1556.14
3	Punjab	0008.02.960	03	5,686.56	863.24	-260.10	0.00	0.00	0.00	6289.70
4	Chandigarh	0008.02.961	04	521.68	83.37	-32.40	0.00	0.00	0.00	572.65
5	Uttarakhand	0008.02.960	05	2,058.24	295.89	-59.40	0.00	0.00	0.00	2294.74
6	Haryana	0008.02.960	06	5,904.74	883.60	-285.30	0.00	0.00	0.00	6503.03
7	Delhi	0008.02.960	07	6,479.93	968.45	-332.10	0.00	0.00	0.00	7116.29
8	Rajasthan	0008.02.960	08	6,457.23	963.46	-468.00	0.00	0.00	0.00	6952.69
9	Uttar Pradesh	0008.02.960	09	12,128.10	1879.53	-1158.30	0.00	0.00	0.00	12849.33
10	Bihar	0008.02.960	10	4,528.12	707.07	-334.80	0.00	0.00	0.00	4900.39
11	Sikkim	0008.02.960	11	81.92	12.94	-7.20	0.00	0.00	0.00	87.66
12	Arunachal Pradesh	0008.02.960	12	60.62	10.31	-23.40	0.00	0.00	0.00	47.52
13	Nagaland	0008.02.960	13	61.99	12.71	-14.40	0.00	0.00	0.00	60.30
14	Manipur	0008.02.960	14	89.43	16.25	-15.30	0.00	0.00	0.00	90.39
15	Mizoram	0008.02.960	15	45.57	8.85	-13.50	0.00	0.00	0.00	40.92
16	Tripura	0008.02.960	16	282.00	44.37	-21.60	0.00	0.00	0.00	304.77
17	Meghalaya	0008.02.960	17	221.99	35.16	-21.60	0.00	0.00	0.00	235.55
18	Assam	0008.02.960	18	2,196.93	332.32	-178.20	0.00	0.00	0.00	2351.04
19	West Bengal	0008.02.960	19	7,654.94	1159.86	-467.10	0.00	0.00	0.00	8347.70
20	Jharkhand	0008.02.960	20	2,501.38	373.23	-78.30	0.00	0.00	0.00	2796.32
21	Odisha	0008.02.960	21	4,359.87	646.11	-440.10	0.00	0.00	0.00	4565.87

(Rs. in crores)

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

Statement No. 1

Accounts Figure during the month of December, 2024 (FY 2024-25)

(Rs. in Crores)

Accounts Figure during the month of December, 2024 (FY 2024-25)							Accounts Figure during the month of December, 2023 (FY 2023-24)							
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	910890	32830.33	3216.84	39769.67	69383.16	7.62	811600	30439.72	2448.43	40057.35	68048.64	0.00	68048.64	8.38
0007-UTGST (OT)	0	15.71	0.00	54.19	69.90	0.00	0	25.99	0.90	55.28	80.37	0.00	80.37	0.00
0008-IGST (IMP)		37476.07	0.00	0.00	37476.07			30814.64	0.00	0.00	30814.64	0.00	30814.64	
0008-IGST (Dom)		47789.85	14376.25	-74625.69	-41212.09			42727.25	11107.70	-73709.57	-42090.02	0.00	-42090.02	
0008-IGST (Total)	0	85265.92	14376.25	-74625.69	-3736.02	0.00	0	73541.89	11107.70	-73709.57	-11275.38	0.00	-11275.38	0.00
0009-Comp. Cess (IMP)		668.72	0.00	0.00	668.72			711.81	0.00	0.00	711.81	0.00	711.81	
0009-Comp. Cess (Dom)		11470.71	181.54	0.00	11289.17			11169.76	96.94	0.00	11072.82	0.00	11072.82	
0009-Comp. Cess (Total)	151009	12139.43	181.54	0.00	11957.89	7.92	145000	11881.57	96.94	0.00	11784.63	0.00	11784.63	8.13
Total (A)	1061899	130251.39	17774.63	-34801.83	77674.93	7.31	956600	115889.17	13653.97	-33596.94	68638.26	0.00	68638.26	7.18
0037-Custom (Cash)	196674.69	16688.84	3042.00	0.00	13646.84	6.94	192029.69	14692.60	-455.75	0.00	15140.20	8.15	15148.35	7.89
0037-Custom (Scrips)	41070.31	2381.15	0.00	0.00	2381.15	5.80	41070.31	1279.72	0.00	0.00	1279.72	0.00	1279.72	3.12
0037-Custom Cash+Scrips	237745	19069.99	3042.00	0.00	16027.99	6.74	233100	15972.32	-455.75	0.00	16419.92	8.15	16428.07	7.05
0038-U.E.D	319000	24650.28	120.26	0.00	24530.02	7.69	339000	26413.55	131.29	0.00	26282.26	0.00	26282.26	7.75
0044-SERVICE Tax	100	56.58	116.54	0.00	-59.96	-59.96	500	50.83	49.64	0.00	1.12	0.07	1.19	0.24
TOTAL (B)	556845	43776.85	3278.80	0.00	40498.05	7.27	572600	42436.70	-274.82	0.00	42703.30	8.22	42711.52	7.46
Total (A+B)	1618744	174028.24	21053.43	-34801.83	118172.98	7.30	1529200	158325.87	13379.15	-33596.94	111341.56	8.22	111349.78	7.28

NOTE:-

- The difference between Net collection reported earlier in Monthly Flash Figure Report (Rs.123512.77 crores) and Account Figure of December, 2024 is around 4.32%.
- The Accounts Figure during the month of December, 2023 (FY 2023-24) are inclusive of collection made by other Min./Deptts., whereas the figure December, 2024 (FY 2024-25) are not inclusive of collection made by other Min./Deptts. The collections made by other ministries/departments are reported directly to O/o CGA.
- The refunds mentioned in the statement include drawbacks applicable in the case of Customs Duties
- The Revenue collections figures in r/o IGST on Imports and GST Comp. Cess on Imports of goods and services is based on the figures received from O/o DG Systems CBEC and subject to corrections.
- UTGST (OT) comprises the collections made for the supplies of Goods/Services at Territorial waters of India beyond 14 nautical miles of the coast line.
- Scrips head code under customs 0037.00.101.99 -Basic Duty paid through Scrips. B.E. for 2024-25 is as per Receipt Budget 2024-25 (July, 2024)

Accounts Figure up to the month of December, 2024 (FY 2024-25)									Accounts Figure up to the month of December, 2023 (FY 2023-24)							
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	910890	304357.26	25625.22	394523.75	673255.78	0.01	673255.79	73.91	811600	276706.31	23371.77	349366.66	602701.20	0.00	602701.20	74.26
0007-UTGST (OT)	0	140.82	7.05	483.55	617.32	0.00	617.32		0	182.47	7.44	720.36	895.39	0.00	895.39	0.00
0008-IGST (IMP)		382821.78	0.00	0.00	382821.78	0.00	382821.78			325725.87	0.00	0.00	325725.87	0.00	325725.87	
0008-IGST (Dom)		449837.71	130217.40	-734031.80	-414411.50	0.01	-414411.49			401613.39	109929.49	-641480.28	-349796.38	0.00	-349796.38	
0008-IGST (Total)	0	832659.49	130217.40	-734031.80	-31589.72	0.01	-31589.71	0.00	0	727339.26	109929.49	-641480.28	-24070.51	0.00	-24070.51	0.00
0009-Comp. Cess (IMP)		8532.03	0.00	0.00	8532.03	0.00	8532.03			7895.42	0.00	0.00	7895.42	0.00	7895.42	
0009-Comp. Cess (Dom)		105305.55	2281.68	0.00	103023.87	0.00	103023.87			98348.40	1628.45	0.00	96719.95	0.00	96719.95	
0009-Comp. Cess (Total)	151009	113837.58	2281.68	0.00	111555.90	0.00	111555.90	73.87	145000	106243.82	1628.45	0.00	104615.37	0.00	104615.37	72.15
Total (A)	1061899	1250995.15	158131.35	-339024.50	753839.28	0.02	753839.30	70.99	956600	1110471.86	134937.15	-291393.26	684141.45	0.00	684141.45	71.52
0037-Customs (Cash)	196674.69	175364.25	24711.94	0.00	150597.87	54.44	150652.31	76.60	192029.69	162276.04	19755.05	0.00	142452.33	68.66	142520.99	74.22
0037- Scrips	41070.31	19517.22	0.00	0.00	19517.22	0.00	19517.22	47.52	41070.31	15671.57	0.00	0.00	15671.57	0.00	15671.57	38.16
Total - Customs (Cash+Scrips)	237745	194881.47	24711.94	0.00	170115.09	54.44	170169.53	71.58	233100	177947.61	19755.05	0.00	158123.90	68.66	158192.56	67.86
0038-U.E.D	319000	202572.87	2943.07	0.00	199629.80	0.00	199629.80	62.58	339000	203321.31	852.19	0.00	202469.12	0.00	202469.12	59.73
0044-SERVICE Tax	100	687.39	651.67	0.00	35.45	0.27	35.72	35.72	500	797.01	400.25	0.00	396.51	0.25	396.76	79.35
TOTAL (B)	556845	398141.73	28306.68	0.00	369780.34	54.71	369835.05	66.42	572600	382065.93	21007.49	0.00	360989.53	68.91	361058.44	63.06
Total (A+B)	1618744	1649136.88	186438.03	-339024.50	1123619.62	54.73	1123674.35	69.42	1529200	1492537.79	155944.64	-291393.26	1045130.98	68.91	1045199.89	68.35

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 November, 2024 (FY 2024-25). (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. B.E. for 2024-25 is as per Receipt Budget 2024-25 (July,2024).

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