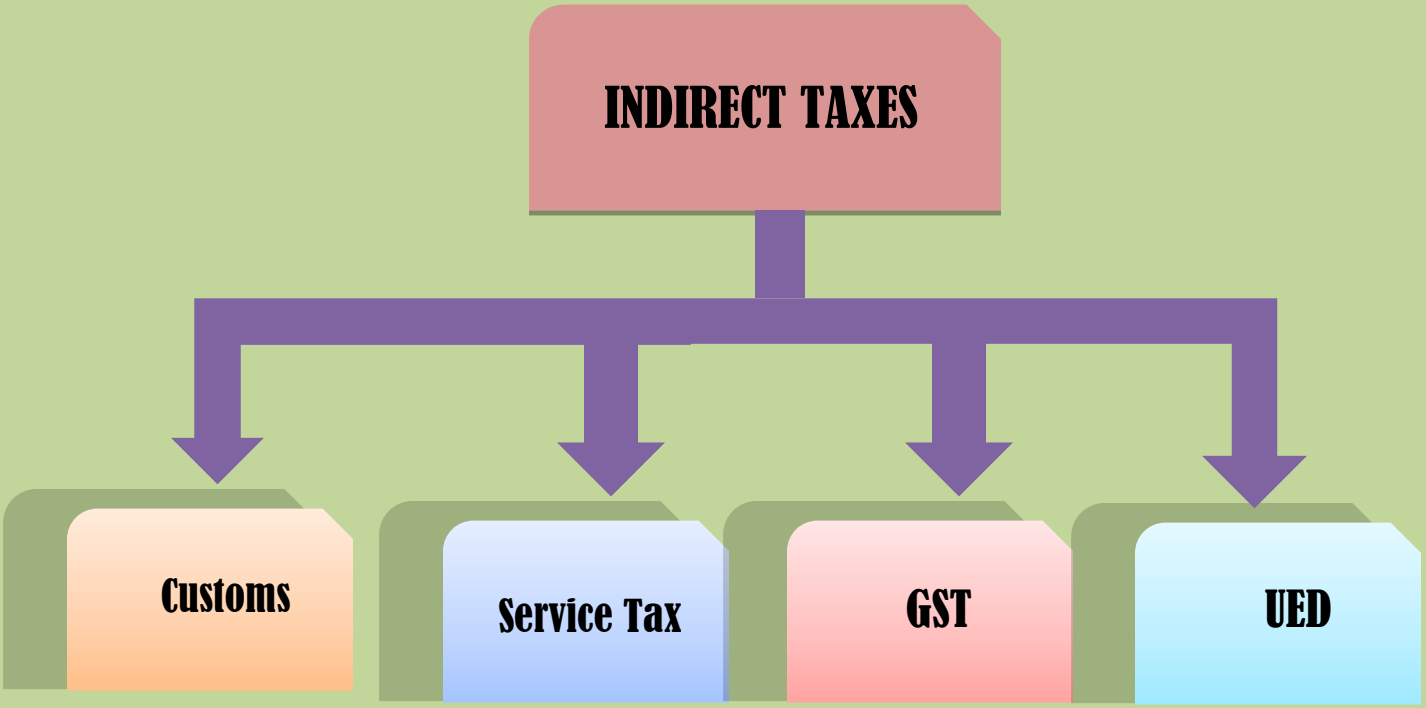
सत्यमेव जयते

# AN OVERVIEW OF INDIRECT TAXES

# JULY, 2026




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
July, 2026
## Executive Summary

### *Gross Collections*

- Gross collection of Indirect Taxes (including GST) upto **July, 2026** is **Rs. 8,17,690.68 crore** in comparisons to **Rs. 7,64,660.03 crore** upto July in previous year, showing a growth of **6.94%.** Out of the Total Gross collection, the share of **CGST** is **Rs. 1,67,721.71 crore**, **UTGST (OT)** is **Rs. 186.17 crore**, **IGST** is **Rs. 4,82,112.71 crore, Compensation Cess** is **Rs. 696.68 crore**, **Custom Duty** is **Rs 98,219.17 crore, UED** is **Rs. 65,199.18 crore, Service Tax** is **Rs. 149.81 crore and Health Security se National Security (HSNS) Cess is Rs. 3,405.25 crore.**

### *Net Collections (Total)*

- Net collection upto **July, 2026** is **Rs. 5,07,186.65 crore** as compared to **Rs. 5,18,701.88 crore** upto July in previous year showing a growth of **-2.22%.** The net collection is **29.96%** of the B.E. of **Rs. 16,93,130 crore**.

### *Custom Duty (Net)*

- Net collection **upto July, 2026** is **Rs. 83,635.63 crore** which is **30.84% of B.E.**

### *Customs Duty drawback and Refund*

- The Custom duty drawback & Refund payments **upto July, 2026** are **Rs. 14,583.54 crore.** (14.85% of Gross Collections).

### *Union Excise Duty (Net)*

- Net collection of Excise Duty **upto July, 2026** is **Rs. 64,530.96 crore** which is **16.59%** of **B.E.**

### *Union Excise Duty Refund*

- The UED Refund payments **upto July, 2026** are **Rs. 668.22 crore.**
  (1.02 % of Gross Collections).

### *Service-Tax (Net)*

- Net collection of Service Tax **upto July, 2026** is **Rs. -408.04 crore** which is **0.00% of B.E.**

## *Service Tax Refund*

- The Service Tax Refund payments **upto July, 2026** are **Rs. 557.85 crore.** (372.37% of Gross Collections).

## *Health Security se National Security Cess (Net)*

- Net collection of HSNS Cess **upto July, 2026** is **Rs. 3,405.25 crore** which is 24.32**% of B.E.**

## *Health Security se National Security Cess Refund*

- The Service Tax Refund payments **upto July, 2026** are **Rs. 0.00 crore.** (0.00% of Gross Collections).

## *CGST (Net)*

- Net Collection of CGST **upto July, 2026** is **Rs. 3,61,511.10 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 July, 2026** is **Rs. 766.82 crore.**

## *IGST (Net)*

- Net collection of IGST **upto July, 2026** is **Rs. -6,465.75 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 July, 2026** is **Rs. 210.68 crore.**

## *Refund of GST*

- *An amount of **Rs. 1,03,557.08 crore** has been paid as GST Refund upto July, 2026 with following details:*

| | | |
|---|---|---|
| *CGST:* | *Rs.* | *18,358.98 crore* |
| *UTGST (OT):* | *Rs.* | *6.59 crore* |
| *IGST:* | *Rs.* | *84,705.51crore* |
| *Comp. Cess:* | *Rs.* | *486.00 crore* |

# Executive Summary

## Budget Estimate F.Y. 2026-27

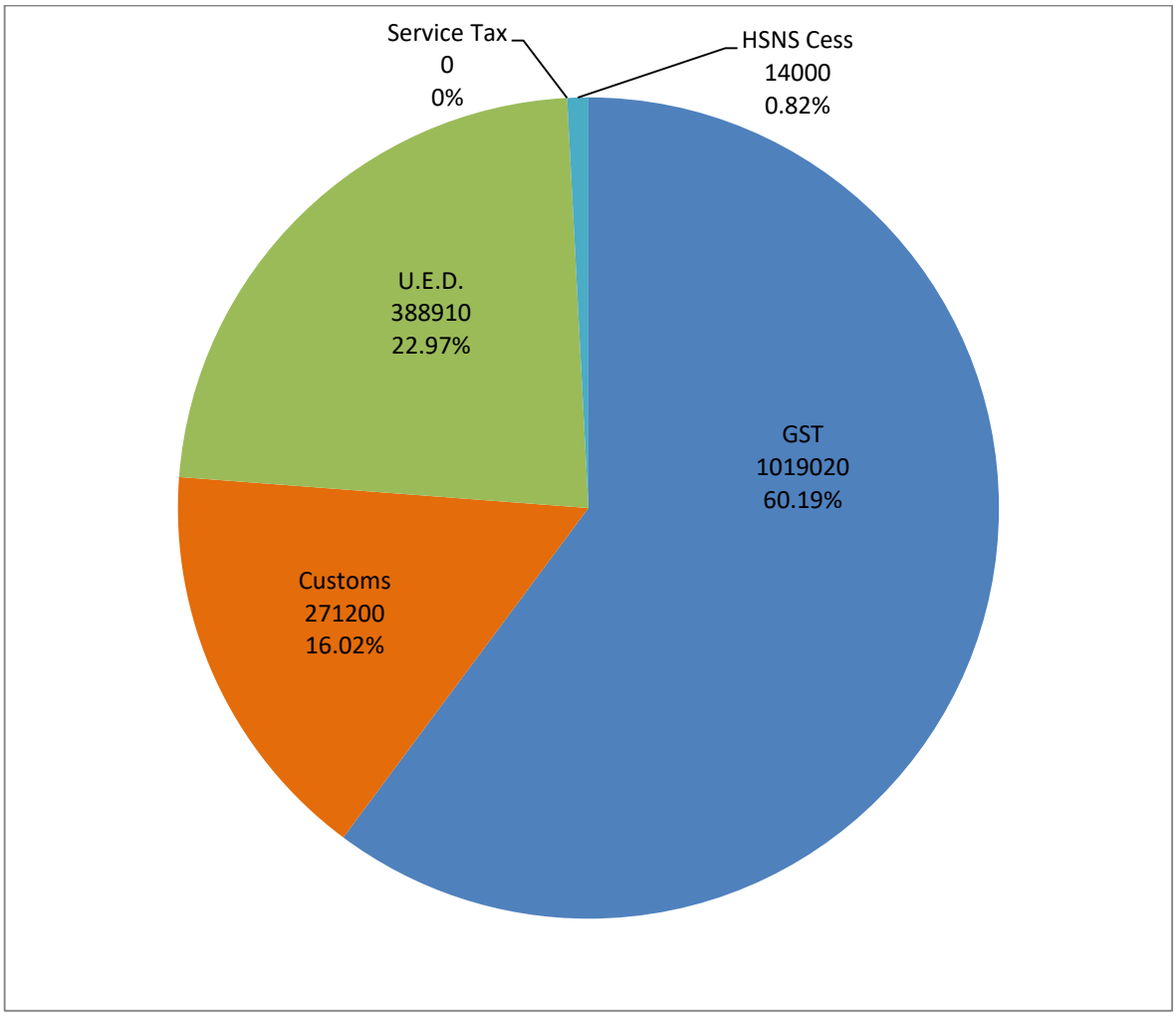
### Micro Perspective:-

| | |
|---|---|
| 1. Total Receipt (Budget Estimate) : - | Rs. 16,93,130 Crores |
| 2. Share of GST Related Taxes : - | Rs. 10,19,020 Crores |
| (% of Total Indirect Taxes): - | 60.19 % |
| 3. Share of Custom Related Taxes : - | Rs. 2,71,200 Crores |
| (% of Total Indirect Taxes) :- | 16.02 % |
| 4. Share of U.E.D : - | Rs. 3,88,910 Crores |
| (% of Total Indirect Taxes):- | 22.97 % |
| 5. Share of Service Tax : - | NIL |
| (% of Total Indirect Taxes) | |
| 6. Share of HSNS Cess : - | Rs. 14,000 Crores |
| (% of Total Indirect Taxes):- | 0.82 % |

# Budget Estimate F.Y. 2026-27

## (Rs. In Crores)

## Total Budget Estimate Rs. 16,93,130 Crores



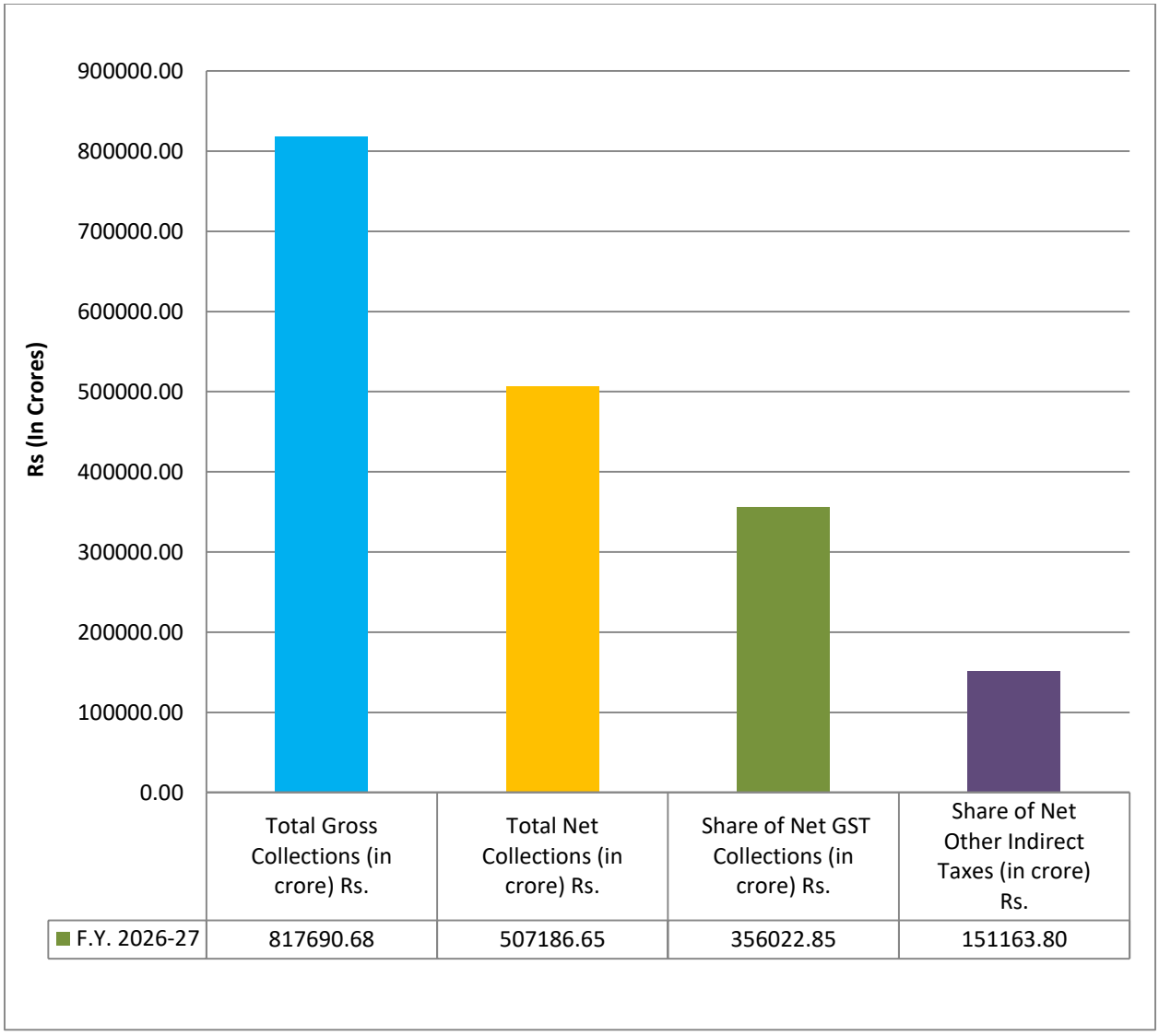
# Cumulative Collections upto July, 2026

## Indirect Taxes

| | |
|---|---|
| 1. Total Gross Collections | Rs. 8,17,690.68 Crores |
| (% of Total B.E.) | 48.29% |
| 2. Total Net Collections | Rs. 5,07,186.65 Crores |
| (% of Total B.E.) | 29.96% |
| 2(a) Share of Net GST Collections | Rs. 3,56,022.85 Crores |
| (% of Total GST B.E.) | 34.94 % |
| 2(b) Share of Net Other Indirect Tax | Rs. 1,51,163.80 Crores |
| (% of Total Non-GST B.E.) | 22.42 % |

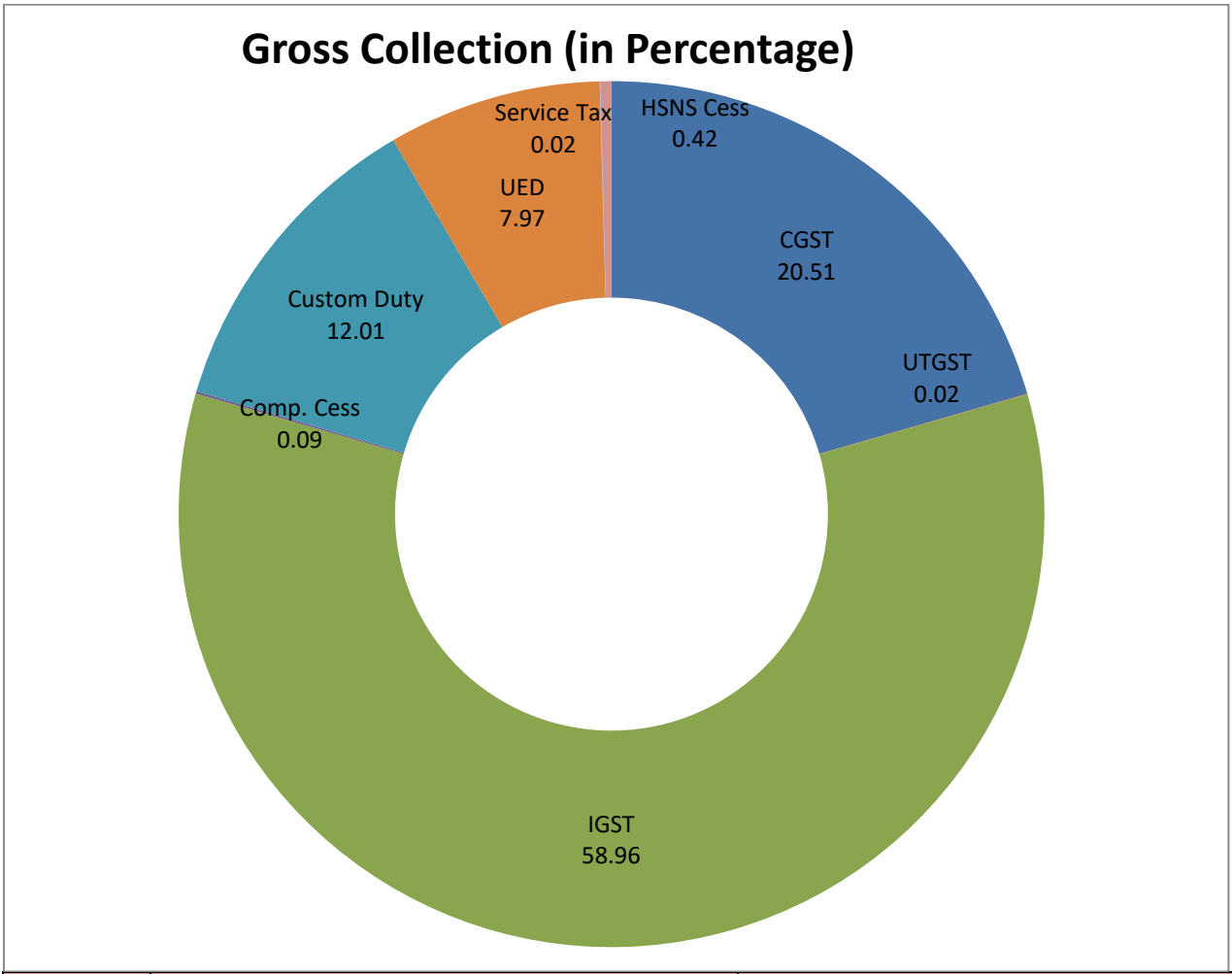
# Cumulative Collections upto July, 2026

## Indirect Taxes (Rs. In Crores)



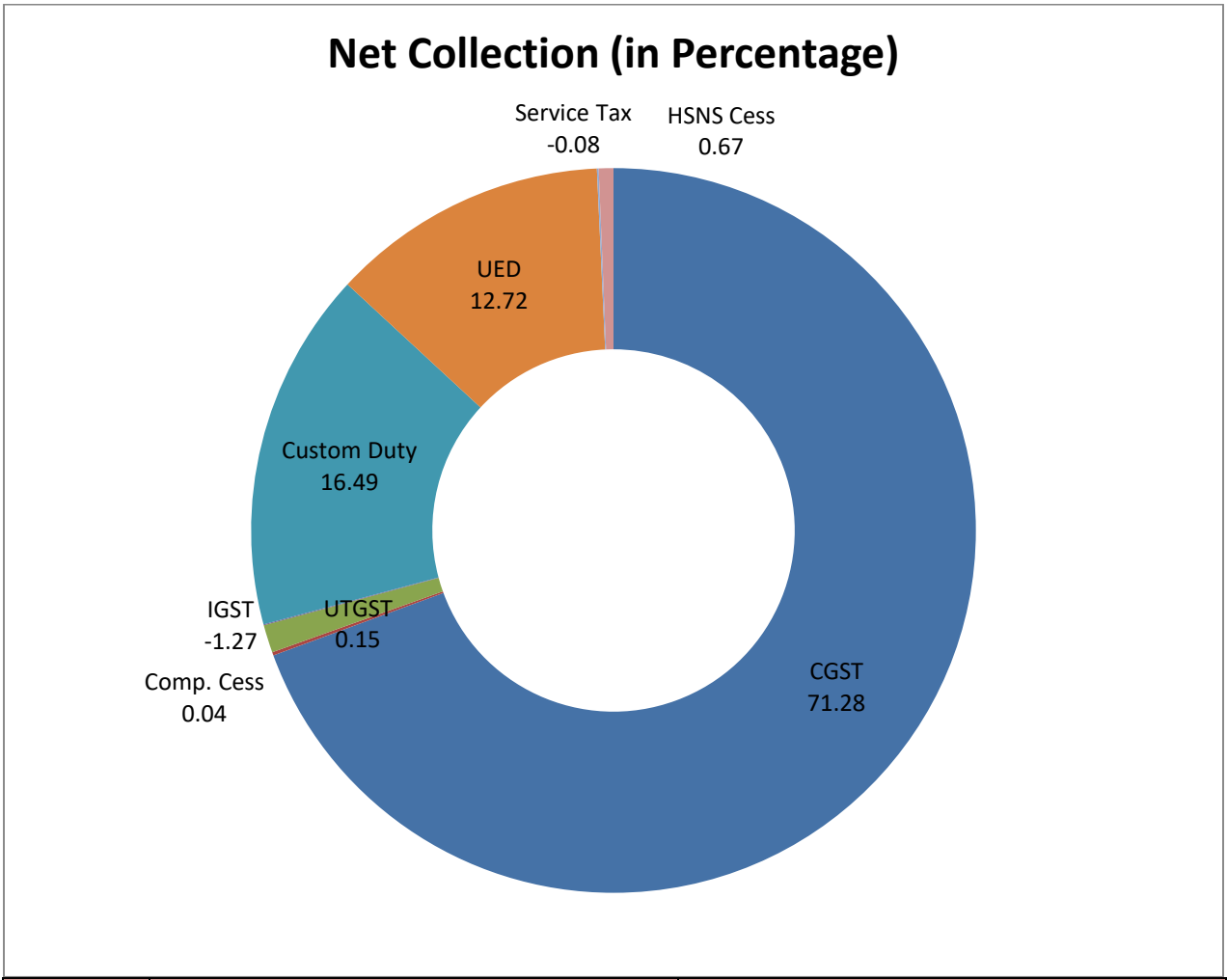

| | Total Gross Collections (in crore) Rs. | Total Net Collections (in crore) Rs. | Share of Net GST Collections (in crore) Rs. | Share of Net Other Indirect Taxes (in crore) Rs. |
|---|---|---|---|---|
| F.Y. 2026-27 | 817690.68 | 507186.65 | 356022.85 | 151163.80 |

## Indirect Taxes
## Gross Collection at a glance
## (upto July, 2026)

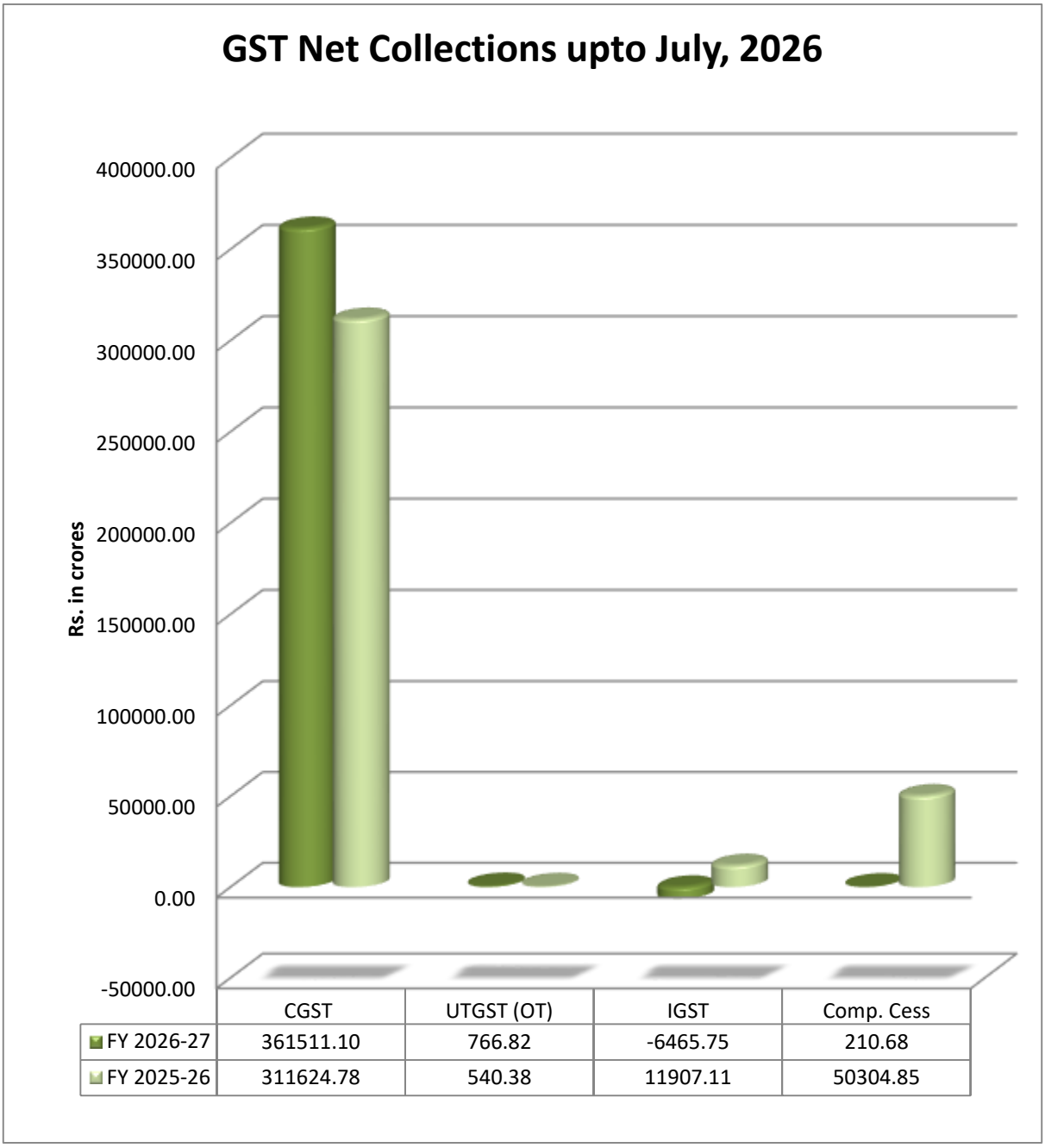



| S. No. | Tax Head | Gross Collection (In Crores) |
|---|---|---|
| 1 | CGST | 167721.71 |
| 2 | UTGST | 186.17 |
| 3 | IGST | 482112.71 |
| 4 | Comp. Cess | 696.68 |
| 5 | Custom Duty | 98219.17 |
| 6 | Union Excise Duty | 65199.18 |
| 7 | Service Tax | 149.81 |
| 8 | HSNS Cess | 3405.25 |

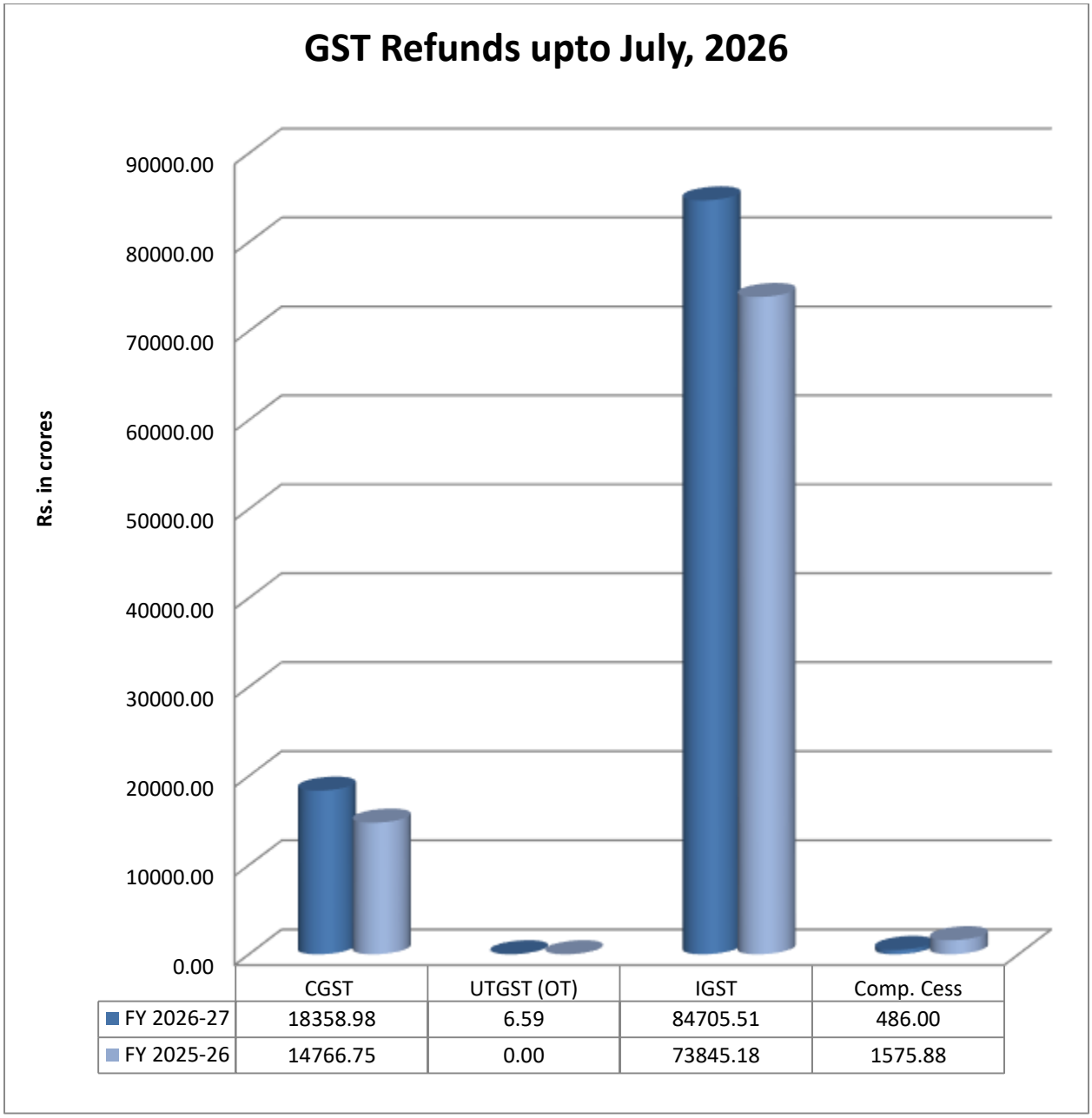
# Indirect Taxes
# Net Collection at a glance
# (upto July , 2026)



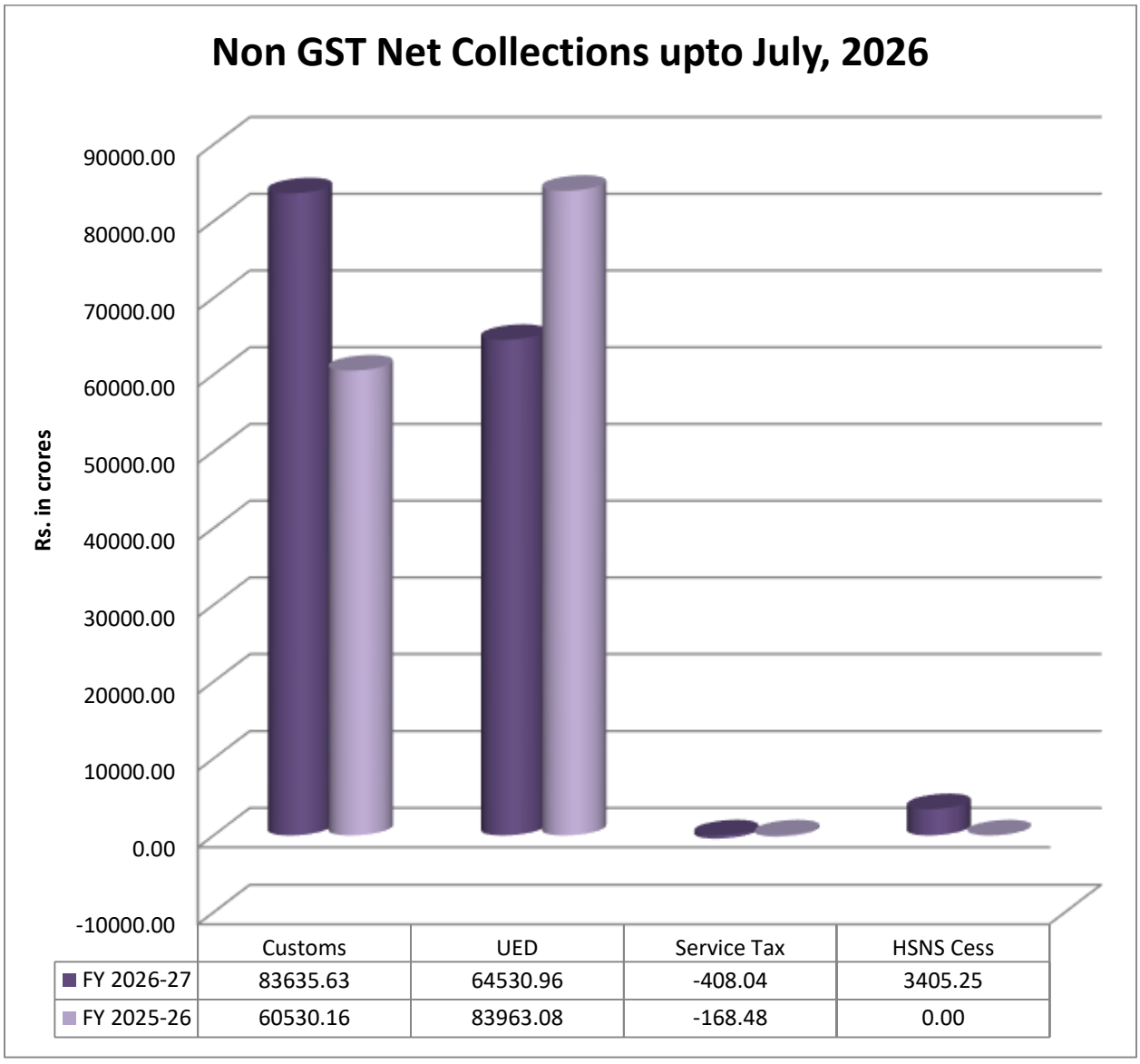

| S. No. | Tax Head | Net Collection (In Crores) |
|---|---|---|
| 1 | CGST | 361511.10 |
| 2 | UTGST | 766.82 |
| 3 | IGST | -6465.75 |
| 4 | Comp. Cess | 210.68 |
| 5 | Custom Duty | 83635.63 |
| 6 | Union Excise Duty | 64530.96 |
| 7 | Service Tax | -408.04 |
| 8 | HSNS Cess | 3405.25 |



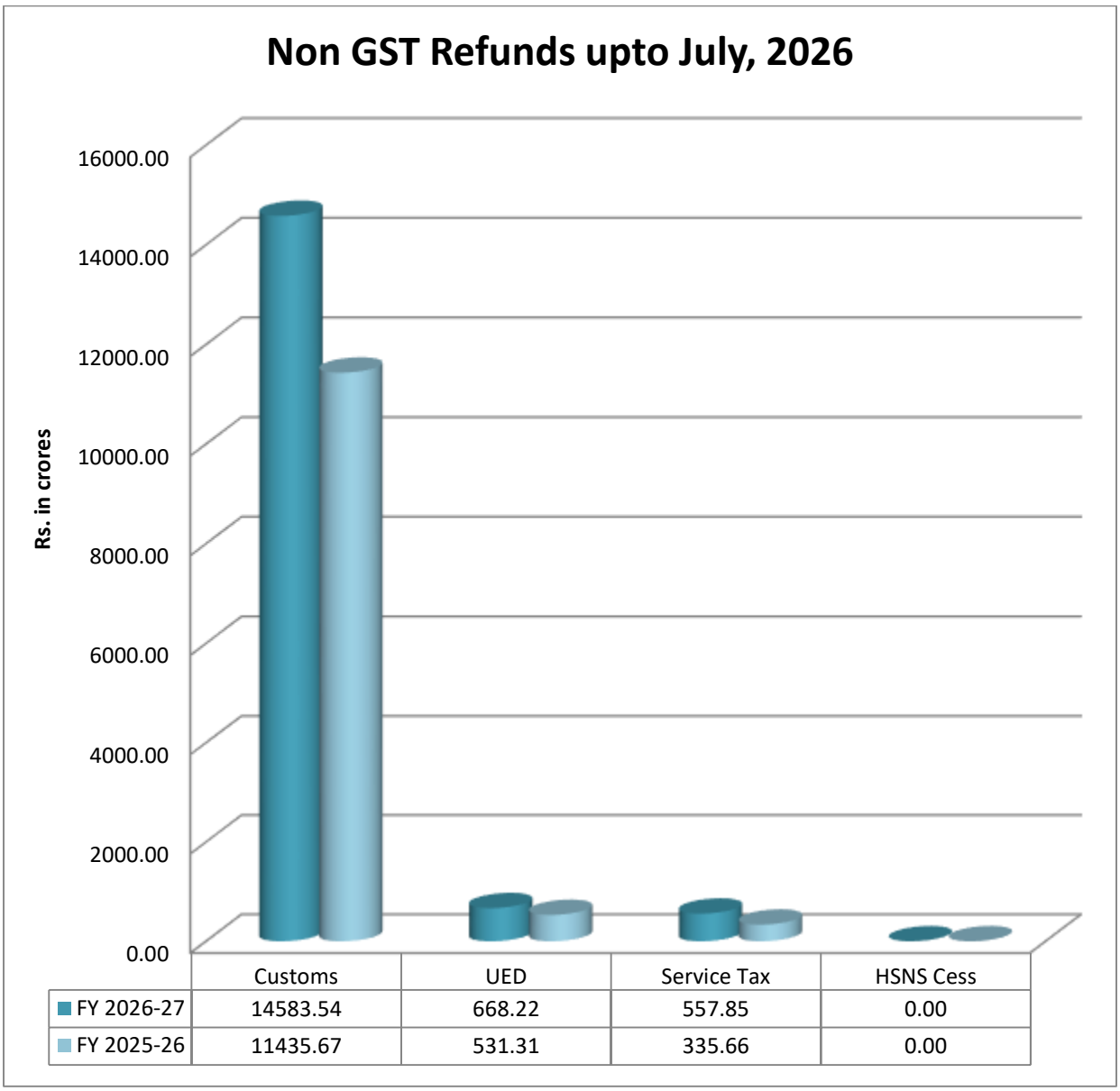

| | CGST | UTGST (OT) | IGST | Comp. Cess |
|---|---|---|---|---|
| FY 2026-27 | 361511.10 | 766.82 | -6465.75 | 210.68 |
| FY 2025-26 | 311624.78 | 540.38 | 11907.11 | 50304.85 |



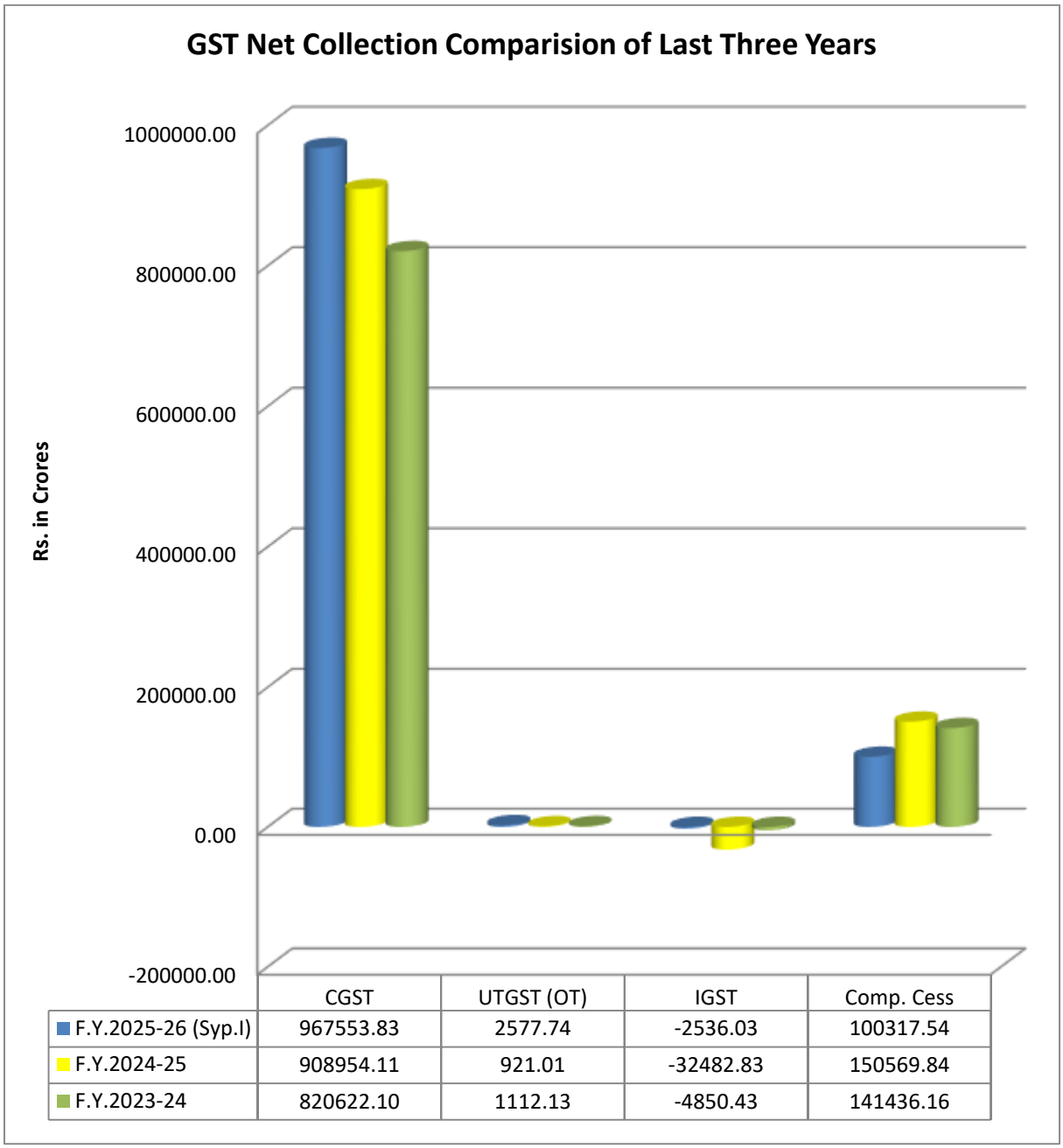

| | CGST | UTGST (OT) | IGST | Comp. Cess |
|---|---|---|---|---|
| FY 2026-27 | 18358.98 | 6.59 | 84705.51 | 486.00 |
| FY 2025-26 | 14766.75 | 0.00 | 73845.18 | 1575.88 |




| | Customs | UED | Service Tax | HSNS Cess |
|---|---|---|---|---|
| FY 2026-27 | 83635.63 | 64530.96 | -408.04 | 3405.25 |
| FY 2025-26 | 60530.16 | 83963.08 | -168.48 | 0.00 |

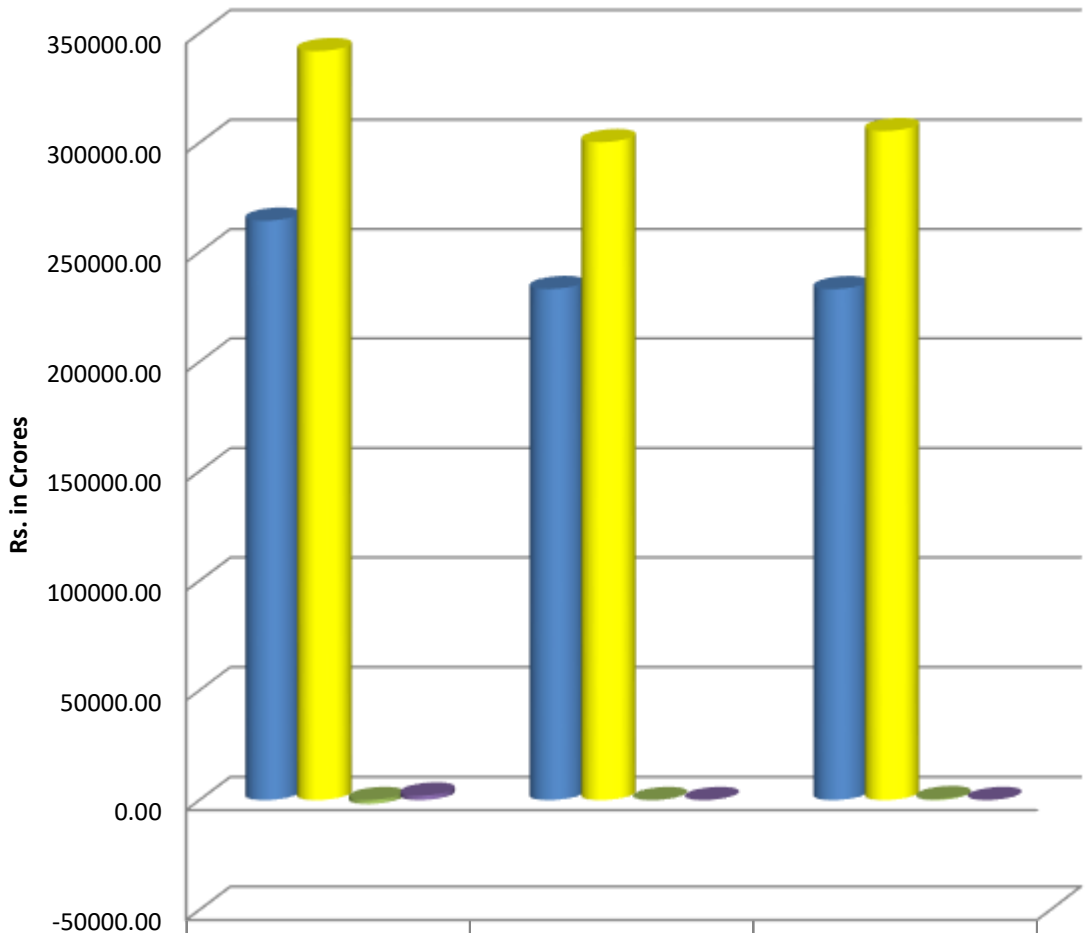



| | Customs | UED | Service Tax | HSNS Cess |
|---|---|---|---|---|
| FY 2026-27 | 14583.54 | 668.22 | 557.85 | 0.00 |
| FY 2025-26 | 11435.67 | 531.31 | 335.66 | 0.00 |




| | CGST | UTGST (OT) | IGST | Comp. Cess |
|---|---|---|---|---|
| F.Y.2025-26 (Syp.I) | 967553.83 | 2577.74 | -2536.03 | 100317.54 |
| F.Y.2024-25 | 908954.11 | 921.01 | -32482.83 | 150569.84 |
| F.Y.2023-24 | 820622.10 | 1112.13 | -4850.43 | 141436.16 |

## Non GST Net Collection Comparision of Last Three Years




| | F.Y.2025-26 (Syp.I) | F.Y.2024-25 | F.Y.2023-24 |
|---|---|---|---|
| Customs | 264393.72 | 233201.11 | 233118.97 |
| U.E.D. | 341850.61 | 300253.07 | 305362.18 |
| Service Tax | -1774.03 | -15.53 | 424.96 |
| HSNS Cess | 2061.04 | 0.00 | 0.00 |

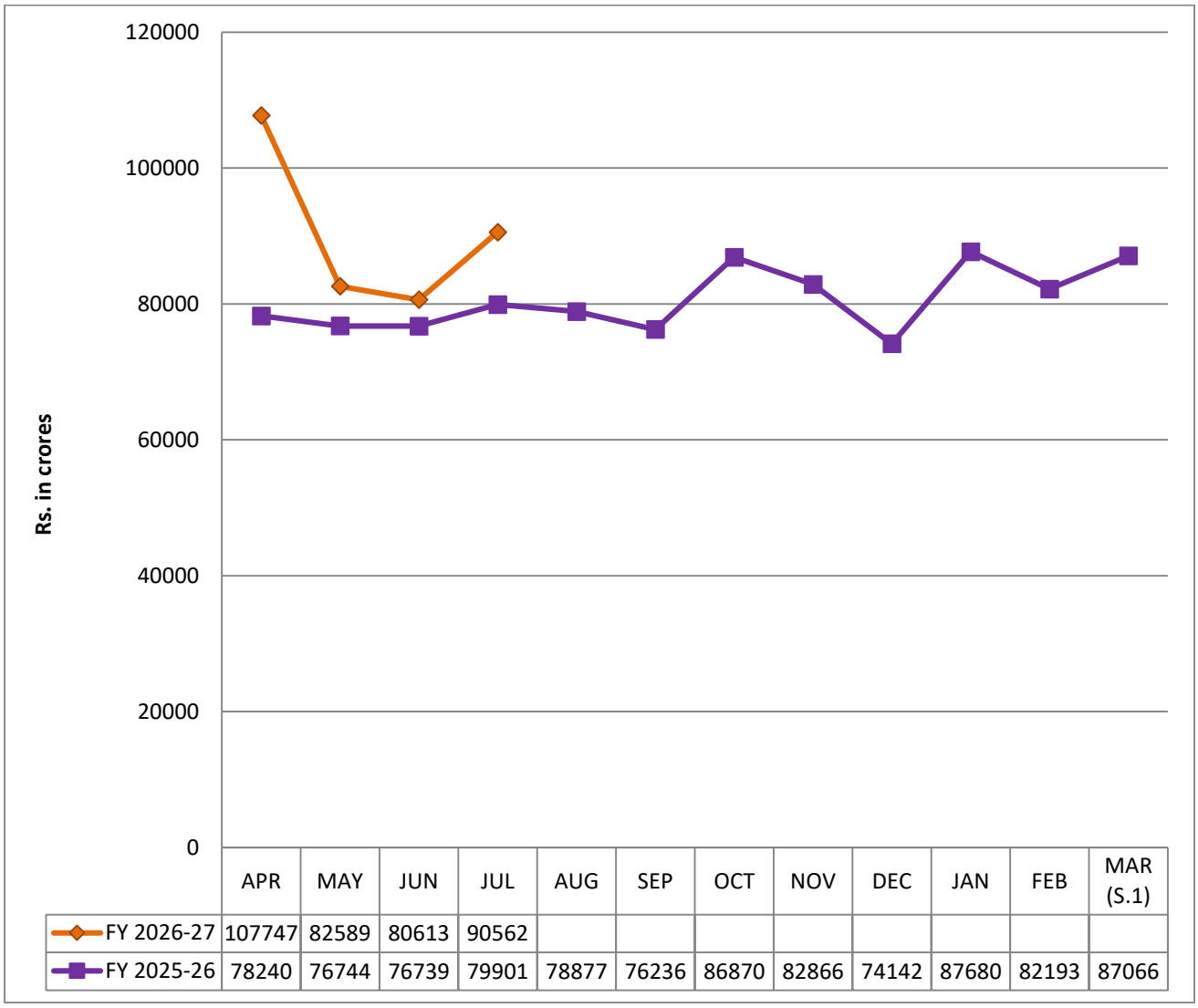
## Monthly Collection

## Central Goods &Service Tax (Gross & Net)

**(Rs. In crores)**

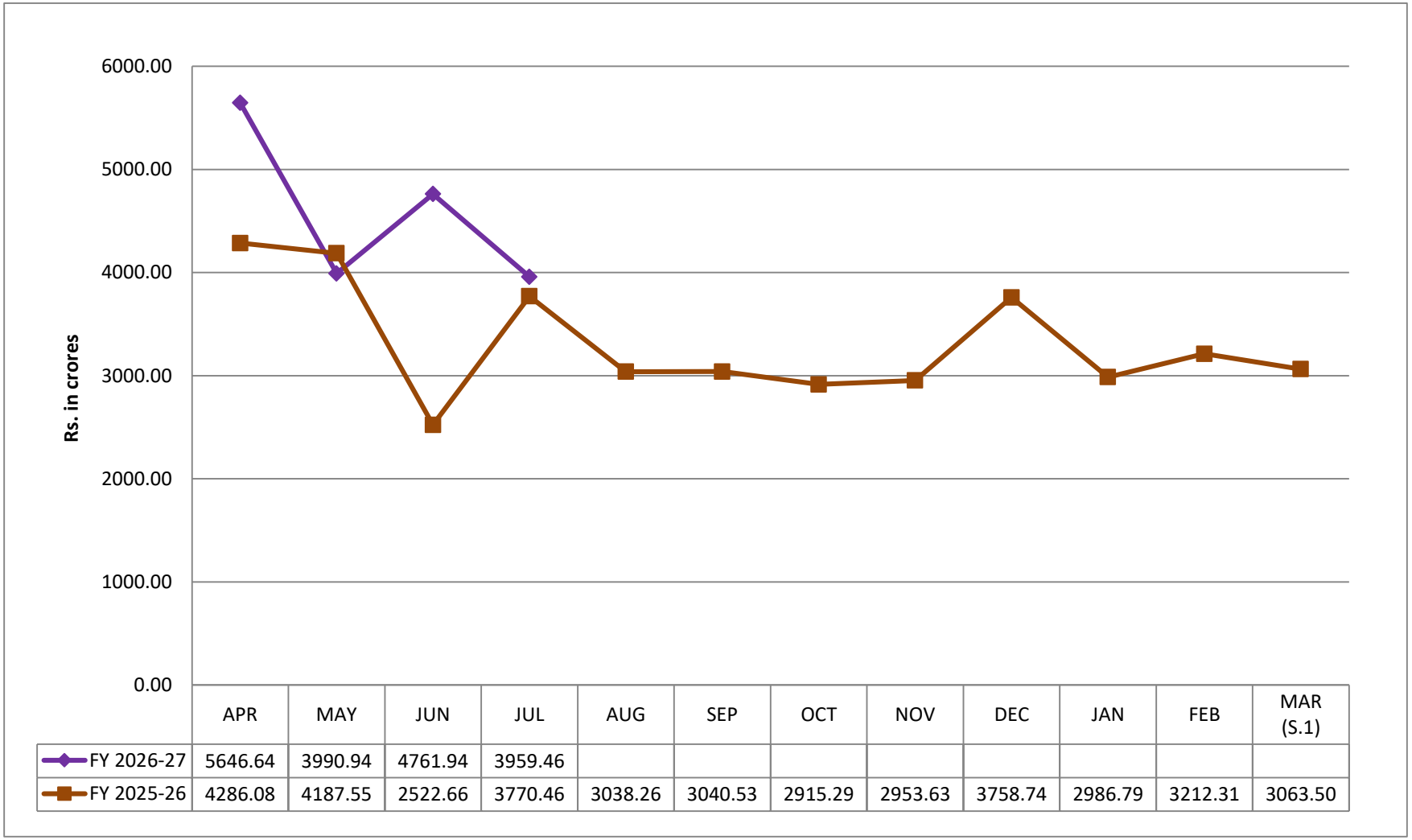
| Budget Estimate | | 2026-27 | | | | 2025-26 | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | BE Rs. 10,19,020<br>RE Rs. | | | | BE Rs. 10,10,890<br>RE Rs. 9,58,480 | | | |
| Sl. No. | Month | Gross | | Net | | Gross | | Net | |
| | | Monthly | Progressive | Monthly | Progressive | Monthly | Progressive | Monthly | Progressive |
| 1 | April | 51,781 | 51,781 | 1,07,747 | 1,07,747 | 48,522 | 48,522 | 78,240 | 78,240 |
| 2 | May | 38,733 | 90,514 | 82,589 | 1,90,336 | 35,801 | 84,323 | 76,744 | 1,54,984 |
| 3 | June | 37,337 | 1,27,851 | 80,613 | 2,70,949 | 34,532 | 1,18,855 | 76,739 | 2,31,723 |
| 4 | July | 39,871 | 1,67,722 | 90,562 | 3,61,511 | 35,320 | 1,54,175 | 79,901 | 3,11,624 |
| 5 | August | | | | | 34,261 | 1,88,436 | 78,877 | 3,90,501 |
| 6 | September | | | | | 33,639 | 2,22,075 | 76,236 | 4,66,737 |
| 7 | October | | | | | 36,330 | 2,58,405 | 86,870 | 5,53,607 |
| 8 | November | | | | | 34,816 | 2,93,221 | 82,866 | 6,36,473 |
| 9 | December | | | | | 34,526 | 3,27,747 | 74,142 | 7,10,615 |
| 10 | January | | | | | 38,583 | 3,66,330 | 87,680 | 7,98,295 |
| 11 | February | | | | | 37,290 | 4,03,620 | 82,193 | 8,80,488 |
| 12 | March (S.I) | | | | | 40,961 | 4,44,581 | 87,066 | 9,67,554 |

## CGST (Net)
## Monthly Trends of Collections




| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | 107747 | 82589 | 80613 | 90562 | | | | | | | | |
| FY 2025-26 | 78240 | 76744 | 76739 | 79901 | 78877 | 76236 | 86870 | 82866 | 74142 | 87680 | 82193 | 87066 |

## CGST (Refund)
## Monthly Trends




| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | 5646.64 | 3990.94 | 4761.94 | 3959.46 | | | | | | | | |
| FY 2025-26 | 4286.08 | 4187.55 | 2522.66 | 3770.46 | 3038.26 | 3040.53 | 2915.29 | 2953.63 | 3758.74 | 2986.79 | 3212.31 | 3063.50 |

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

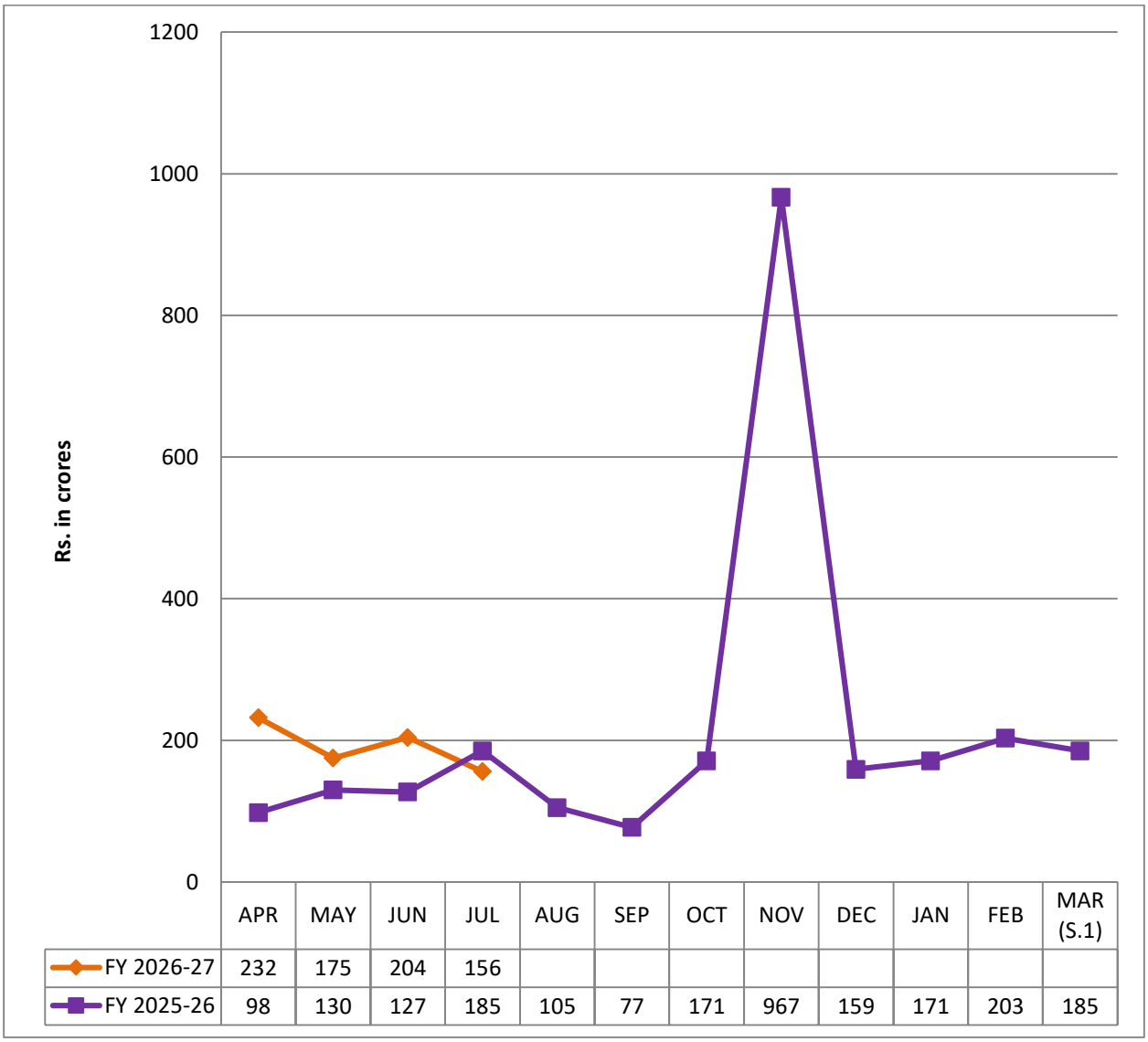
**(Rs. in crores)**

| Budget Estimate | 2026-27 | | 2025-26 | |
|---|---|---|---|---|
| | 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 | 49 | 49 | 232 | 232 | 24 | 24 | 98 | 98 |
| 2 | May | 45 | 94 | 175 | 407 | 27 | 51 | 130 | 228 |
| 3 | June | 38 | 132 | 204 | 611 | 40 | 91 | 127 | 355 |
| 4 | July | 54 | 186 | 156 | 767 | 34 | 125 | 185 | 540 |
| 5 | August | | | | | 24 | 149 | 105 | 645 |
| 6 | September | | | | | 19 | 168 | 77 | 722 |
| 7 | October | | | | | 39 | 207 | 171 | 893 |
| 8 | November | | | | | 16 | 223 | 967 | 1,860 |
| 9 | December | | | | | 34 | 257 | 159 | 2,019 |
| 10 | January | | | | | 49 | 306 | 171 | 2,190 |
| 11 | February | | | | | 41 | 347 | 203 | 2,393 |
| 12 | March (S.I) | | | | | 57 | 404 | 185 | 2,578 |

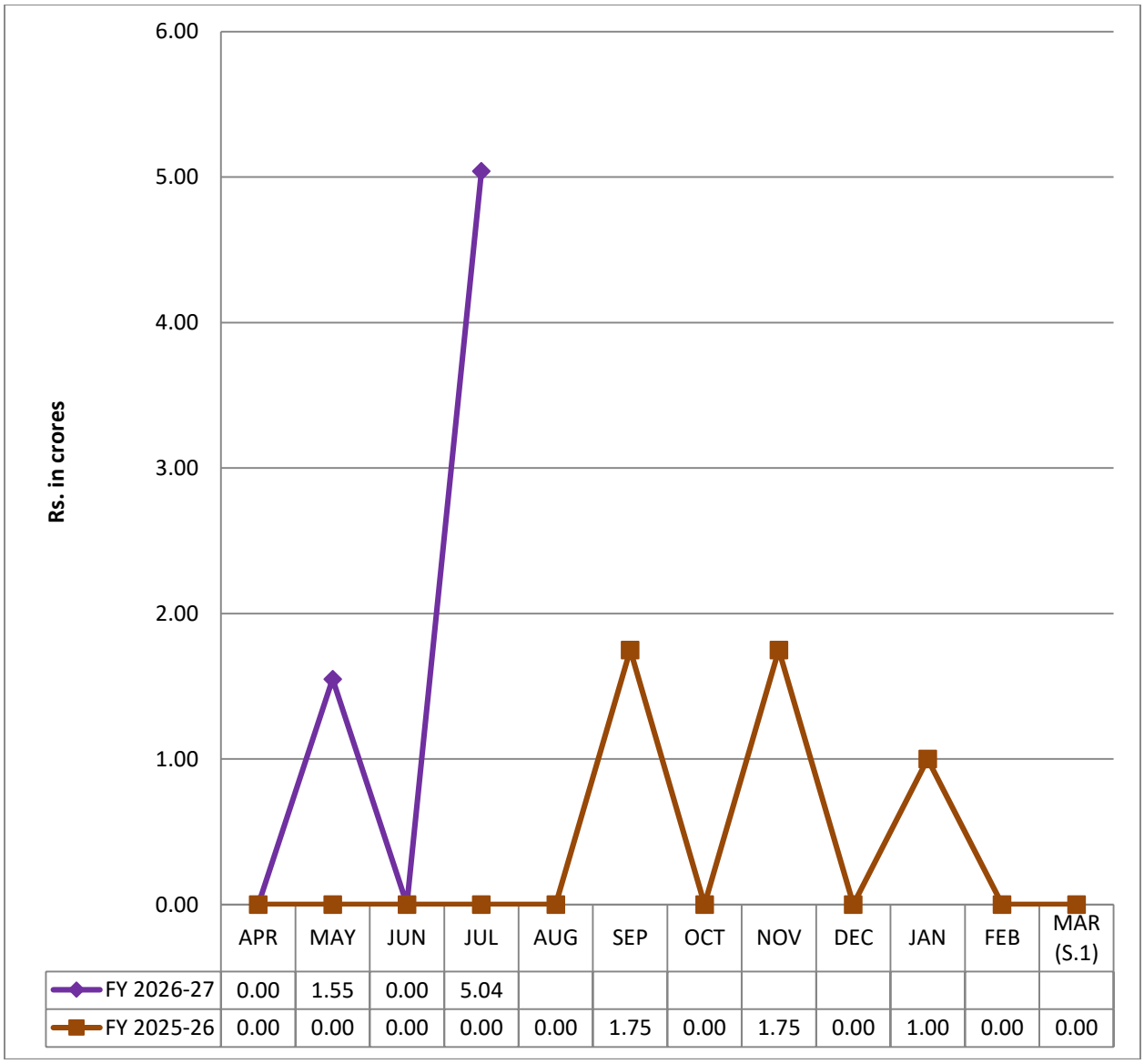
Note: UTGST (Other Territory) collections are those collections for which the place of supply is the territorial water beyond 14 nautical miles in the shore area of India.

## UTGST (OT) (Net)
## Monthly Trend of Collection




| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | 232 | 175 | 204 | 156 | | | | | | | | |
| FY 2025-26 | 98 | 130 | 127 | 185 | 105 | 77 | 171 | 967 | 159 | 171 | 203 | 185 |

## UTGST (OT) (Refund)
## Monthly Trends



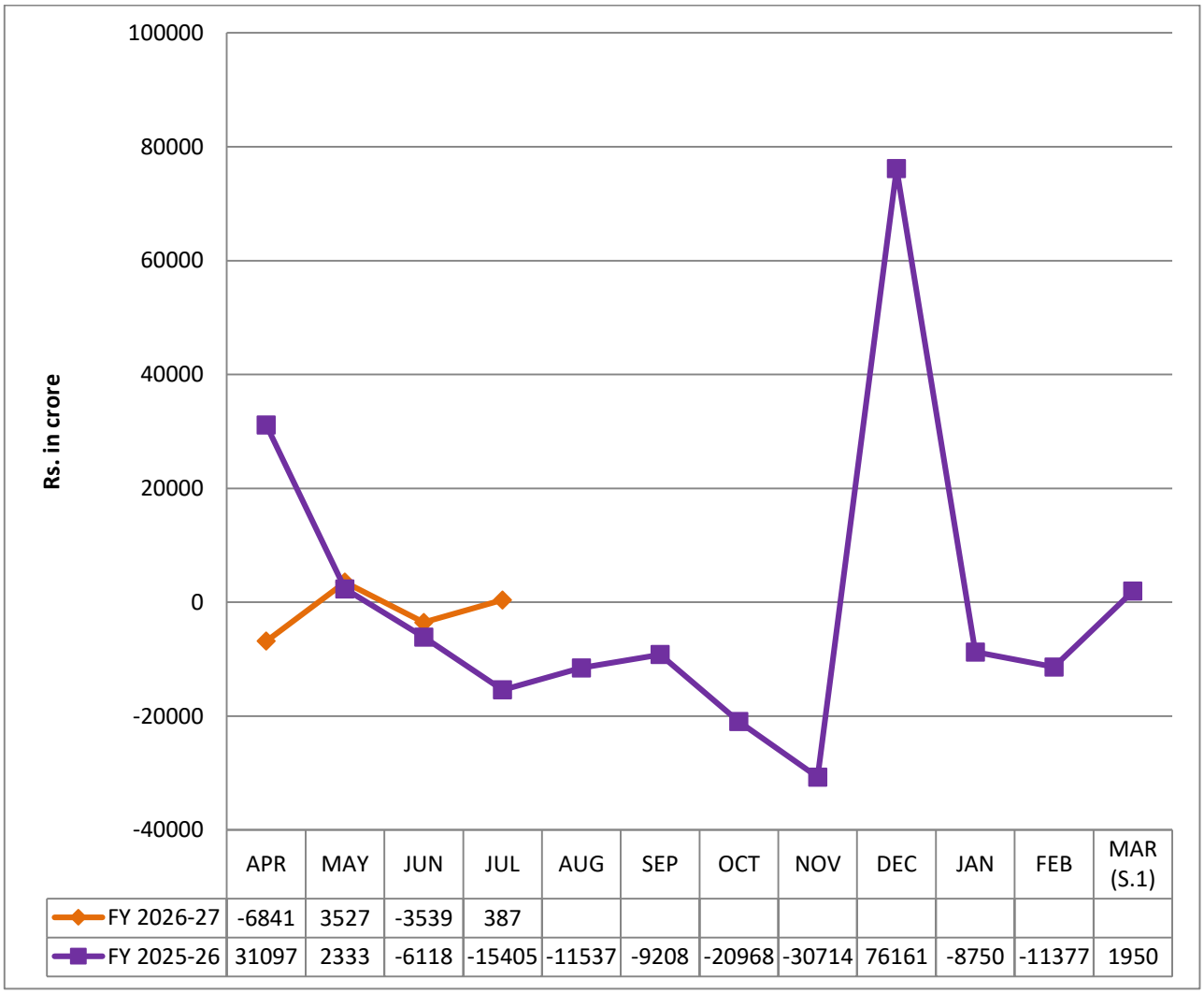

| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | 0.00 | 1.55 | 0.00 | 5.04 | | | | | | | | |
| FY 2025-26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.75 | 0.00 | 1.75 | 0.00 | 1.00 | 0.00 | 0.00 |

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

**(Rs. in crores)**

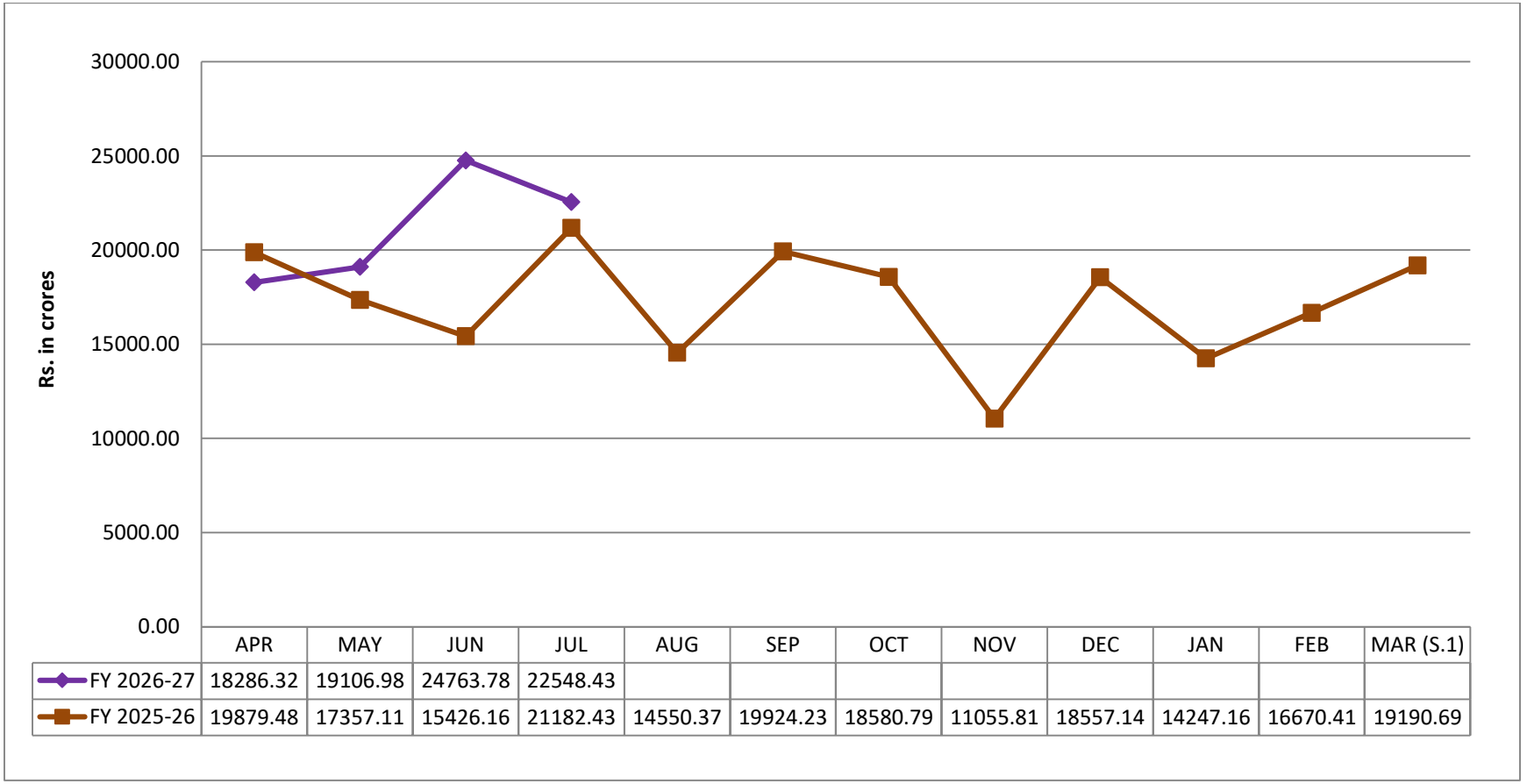
| Budget Estimate | | 2026-27 | | | | 2025-26 | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | BE Rs. 0.00<br>RE Rs. 0.00 | | | | BE Rs. 0.00<br>RE Rs. 0.00 | | | |
| SI. NO | MONTH | Gross | | Net | | Gross | | Net | |
| | | Monthly | Progressive | Monthly | Progressive | Monthly | Progressive | Monthly | Progressive |
| 1 | April | 1,29,223 | 1,29,223 | -6,841 | -6,841 | 1,09,760 | 1,09,760 | 31,097 | 31,097 |
| 2 | May | 1,13,525 | 2,42,748 | 3,527 | -3,314 | 1,03,793 | 2,13,553 | 2,333 | 33,430 |
| 3 | June | 1,12,390 | 3,55,138 | -3,539 | -6,853 | 92,091 | 3,05,644 | -6,118 | 27,312 |
| 4 | July | 1,26,975 | 4,82,113 | 387 | -6,466 | 96,208 | 4,01,852 | -15,405 | 11,907 |
| 5 | August | | | | | 92,361 | 4,94,213 | -11,537 | 370 |
| 6 | September | | | | | 95,480 | 5,89,693 | -9,208 | -8,838 |
| 7 | October | | | | | 97,293 | 6,86,986 | -20,968 | -29,806 |
| 8 | November | | | | | 75,704 | 7,62,690 | -30,714 | -60,520 |
| 9 | December | | | | | 1,76,310 | 9,39,000 | 76,161 | 15,641 |
| 10 | January | | | | | 1,01,493 | 10,40,493 | -8,750 | 6,891 |
| 11 | February | | | | | 96,273 | 11,36,766 | -11,377 | -4,486 |
| 12 | March (S.I) | | | | | 1,07,858 | 12,44,624 | 1,950 | -2,536 |

## IGST (Net)
## Monthly Trends of Collection




| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | -6841 | 3527 | -3539 | 387 | | | | | | | | |
| FY 2025-26 | 31097 | 2333 | -6118 | -15405 | -11537 | -9208 | -20968 | -30714 | 76161 | -8750 | -11377 | 1950 |

## IGST (Refund)
## Monthly Trends



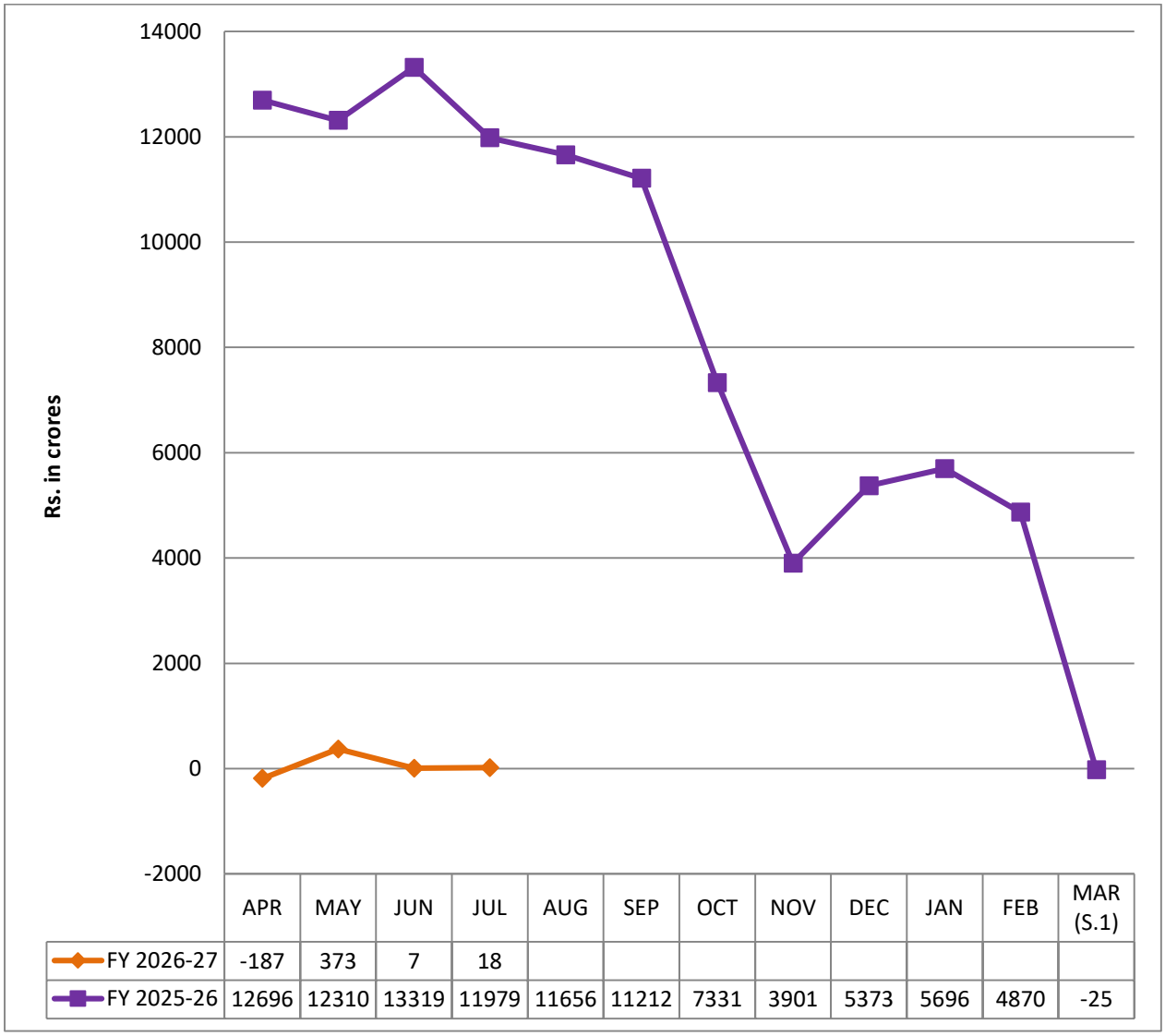

| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | 18286.32 | 19106.98 | 24763.78 | 22548.43 | | | | | | | | |
| FY 2025-26 | 19879.48 | 17357.11 | 15426.16 | 21182.43 | 14550.37 | 19924.23 | 18580.79 | 11055.81 | 18557.14 | 14247.16 | 16670.41 | 19190.69 |

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

**(Rs. in crores)**

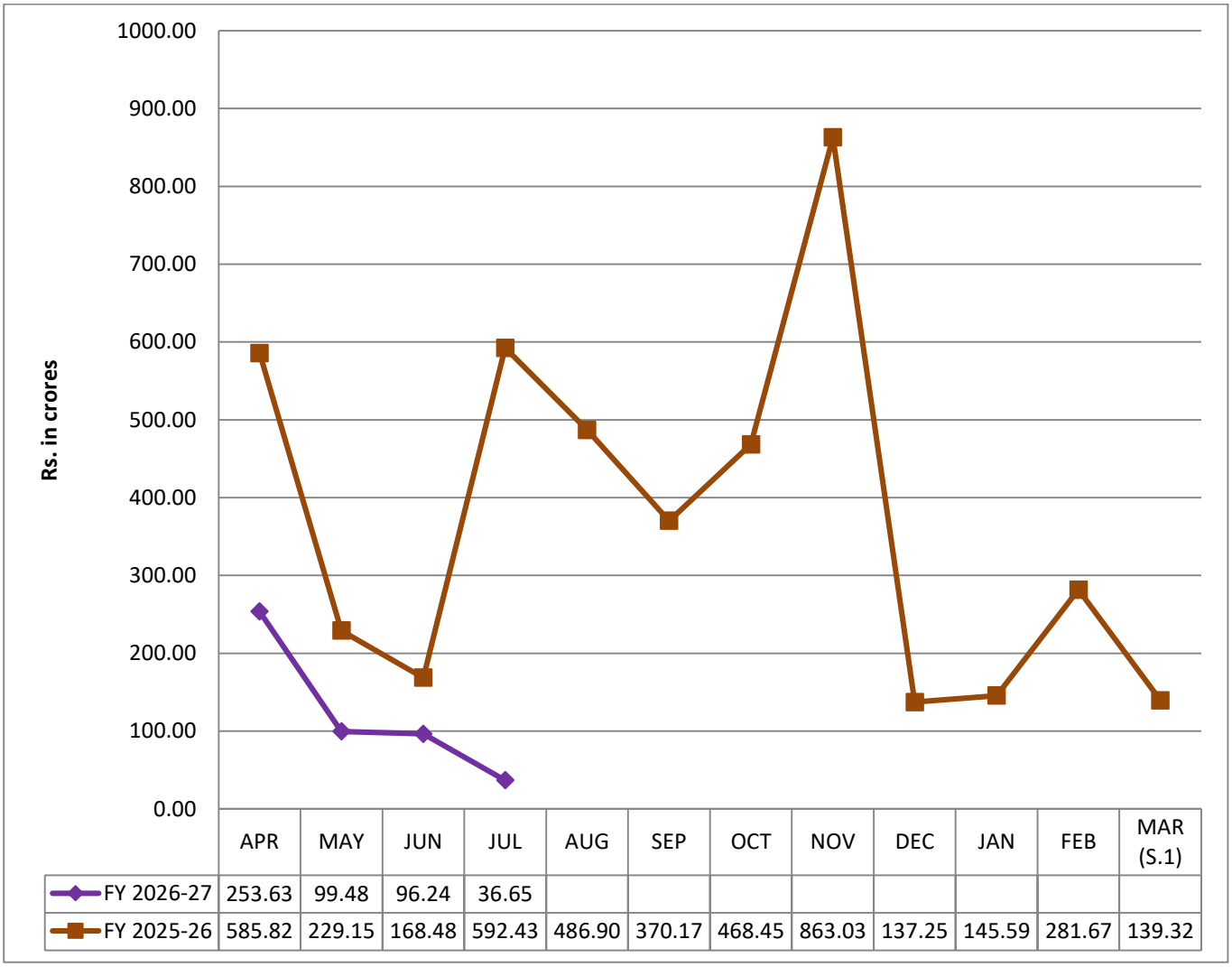
| Budget Estimate | | 2026-27 | | | | 2025-26 | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | BE RS. 0.00<br>RE Rs. 0.00 | | | | BE RS.1,67,110<br>RE Rs. 88,000 | | | |
| Sl. No. | MONTH | Gross | | Net | | Gross | | Net | |
| | | Monthly | Progressive | Monthly | Progressive | Monthly | Progressive | Monthly | Progressive |
| 1 | April | 67 | 67 | -187 | -187 | 13,281 | 13,281 | 12,696 | 12,696 |
| 2 | May | 472 | 539 | 373 | 186 | 12,540 | 25,821 | 12,310 | 25,006 |
| 3 | June | 103 | 642 | 7 | 193 | 13,488 | 39,309 | 13,319 | 38,325 |
| 4 | July | 55 | 697 | 18 | 211 | 12,572 | 51,881 | 11,979 | 50,304 |
| 5 | August | | | | | 12,142 | 64,023 | 11,656 | 61,960 |
| 6 | September | | | | | 11,582 | 75,605 | 11,212 | 73,172 |
| 7 | October | | | | | 7,800 | 83,405 | 7,331 | 80,503 |
| 8 | November | | | | | 4,764 | 88,169 | 3,901 | 84,404 |
| 9 | December | | | | | 5,510 | 93,679 | 5,373 | 89,777 |
| 10 | January | | | | | 5,842 | 99,521 | 5,696 | 95,473 |
| 11 | February | | | | | 5,151 | 1,04,672 | 4,870 | 1,00,343 |
| 12 | March (S.I) | | | | | 114 | 1,04,786 | -25 | 1,00,318 |

## Compensation Cess (Net)
## Monthly Trends of Collection




| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | -187 | 373 | 7 | 18 | | | | | | | | |
| FY 2025-26 | 12696 | 12310 | 13319 | 11979 | 11656 | 11212 | 7331 | 3901 | 5373 | 5696 | 4870 | -25 |

## Compensation Cess (Refund)
## Monthly Trends



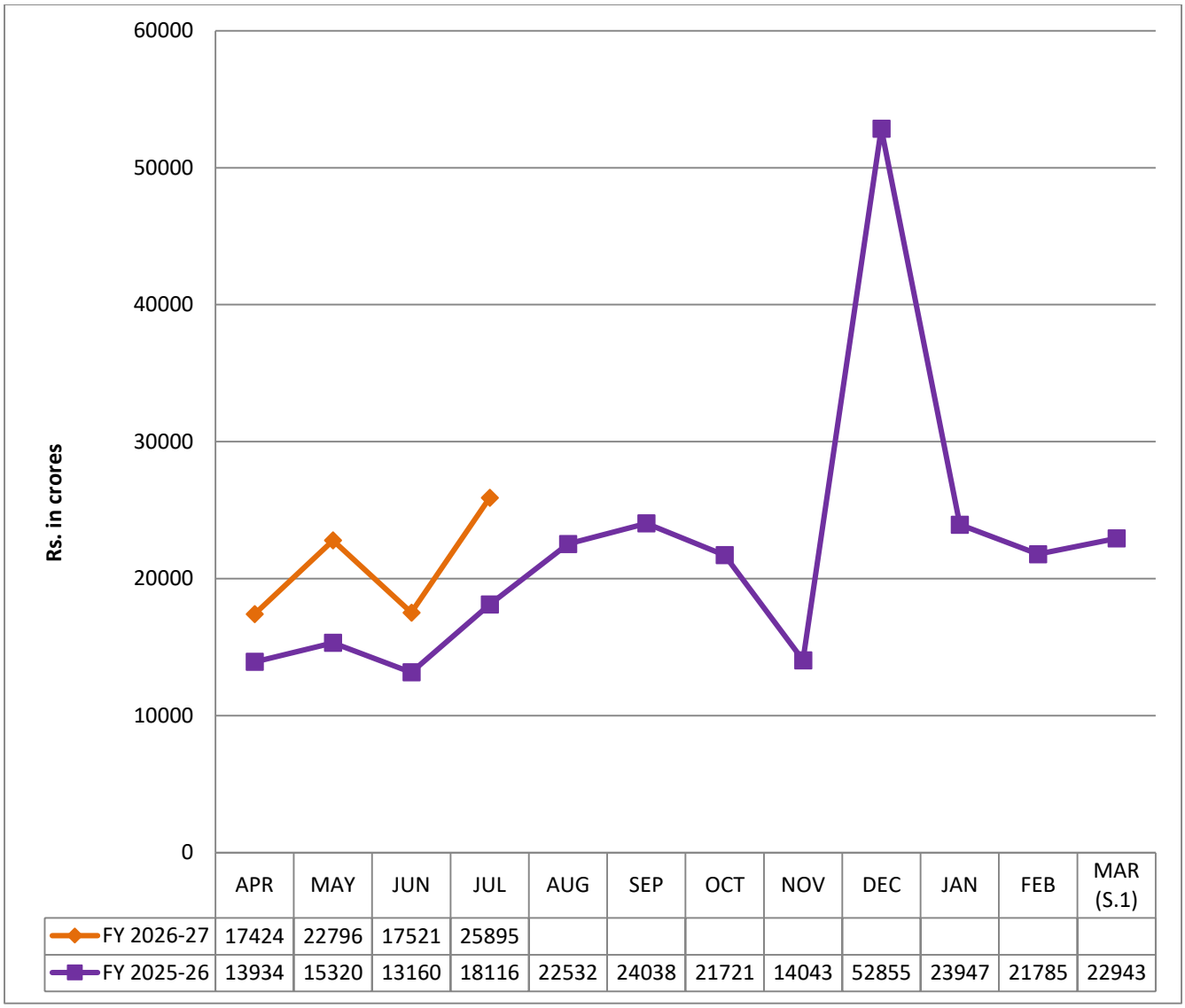

| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | 253.63 | 99.48 | 96.24 | 36.65 | | | | | | | | |
| FY 2025-26 | 585.82 | 229.15 | 168.48 | 592.43 | 486.90 | 370.17 | 468.45 | 863.03 | 137.25 | 145.59 | 281.67 | 139.32 |

## Monthly Collection
## Customs Duty (Net)

**(Rs. in crores)**

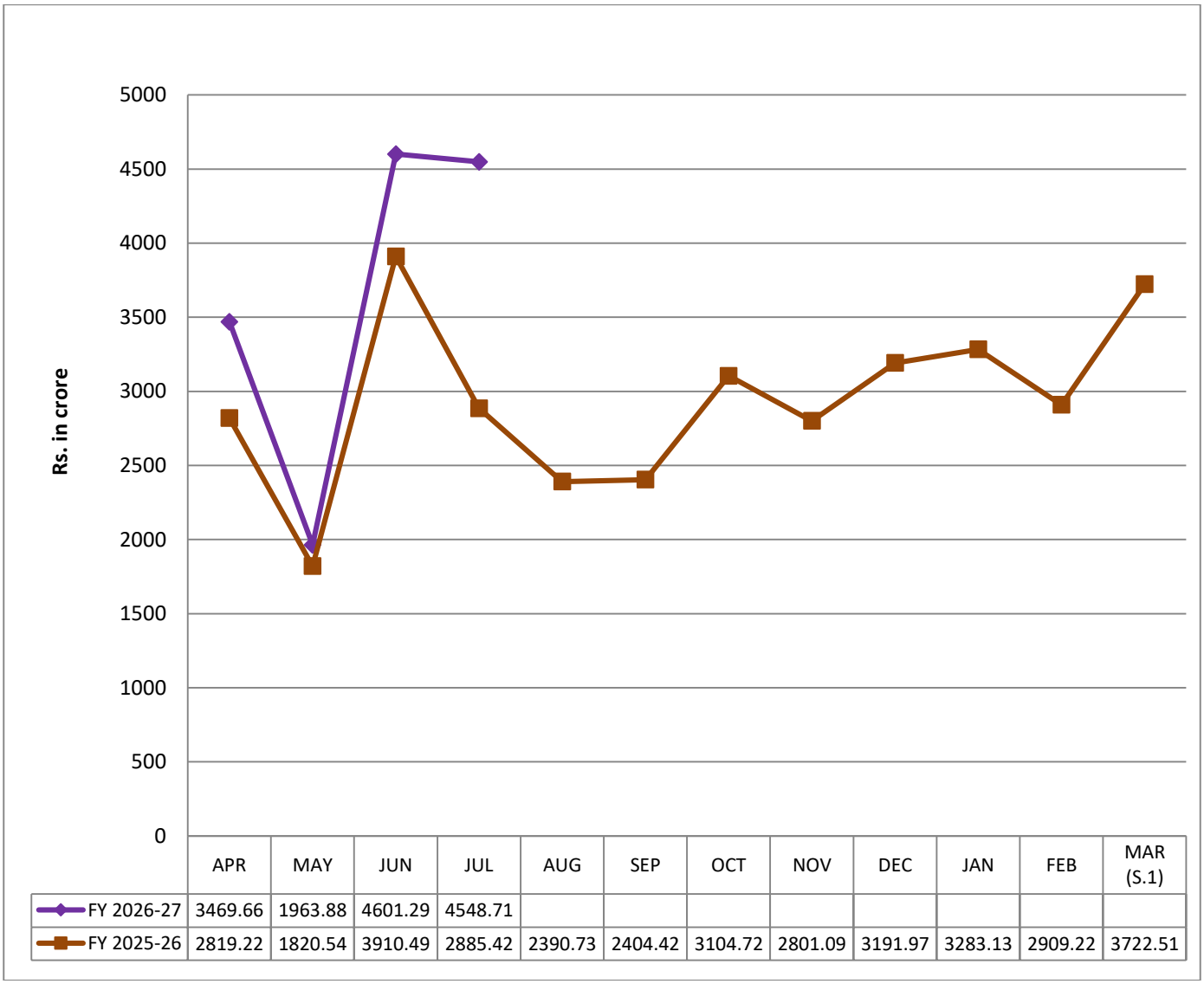
| Budget Estimate | | 2026-27<br>BE Rs. 2,71,200<br>RE Rs. | | 2025-26<br>BE Rs. 2,40,000<br>RE Rs. 2,58,290 | |
|---|---|---|---|---|---|
| **Sl. NO** | **MONTH** | **Monthly** | **Progressive** | **Monthly** | **Progressive** |
| 1 | April | 17,424 | 17,424 | 13,934 | 13,934 |
| 2 | May | 22,796 | 40,220 | 15,320 | 29,254 |
| 3 | June | 17,521 | 57,741 | 13,160 | 42,414 |
| 4 | July | 25,895 | 83,636 | 18,116 | 60,530 |
| 5 | August | | | 22,532 | 83,062 |
| 6 | September | | | 24,038 | 1,07,100 |
| 7 | October | | | 21,721 | 1,28,821 |
| 8 | November | | | 14,043 | 1,42,864 |
| 9 | December | | | 52,855 | 1,95,719 |
| 10 | January | | | 23,947 | 2,19,666 |
| 11 | February | | | 21,785 | 2,41,451 |
| 12 | March (S.I) | | | 22,943 | 2,64,394 |

## Custom Duty (Net)
## Monthly Trends of Collection




| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | 17424 | 22796 | 17521 | 25895 | | | | | | | | |
| FY 2025-26 | 13934 | 15320 | 13160 | 18116 | 22532 | 24038 | 21721 | 14043 | 52855 | 23947 | 21785 | 22943 |

## Custom Duty (Refund)
## Monthly Trends



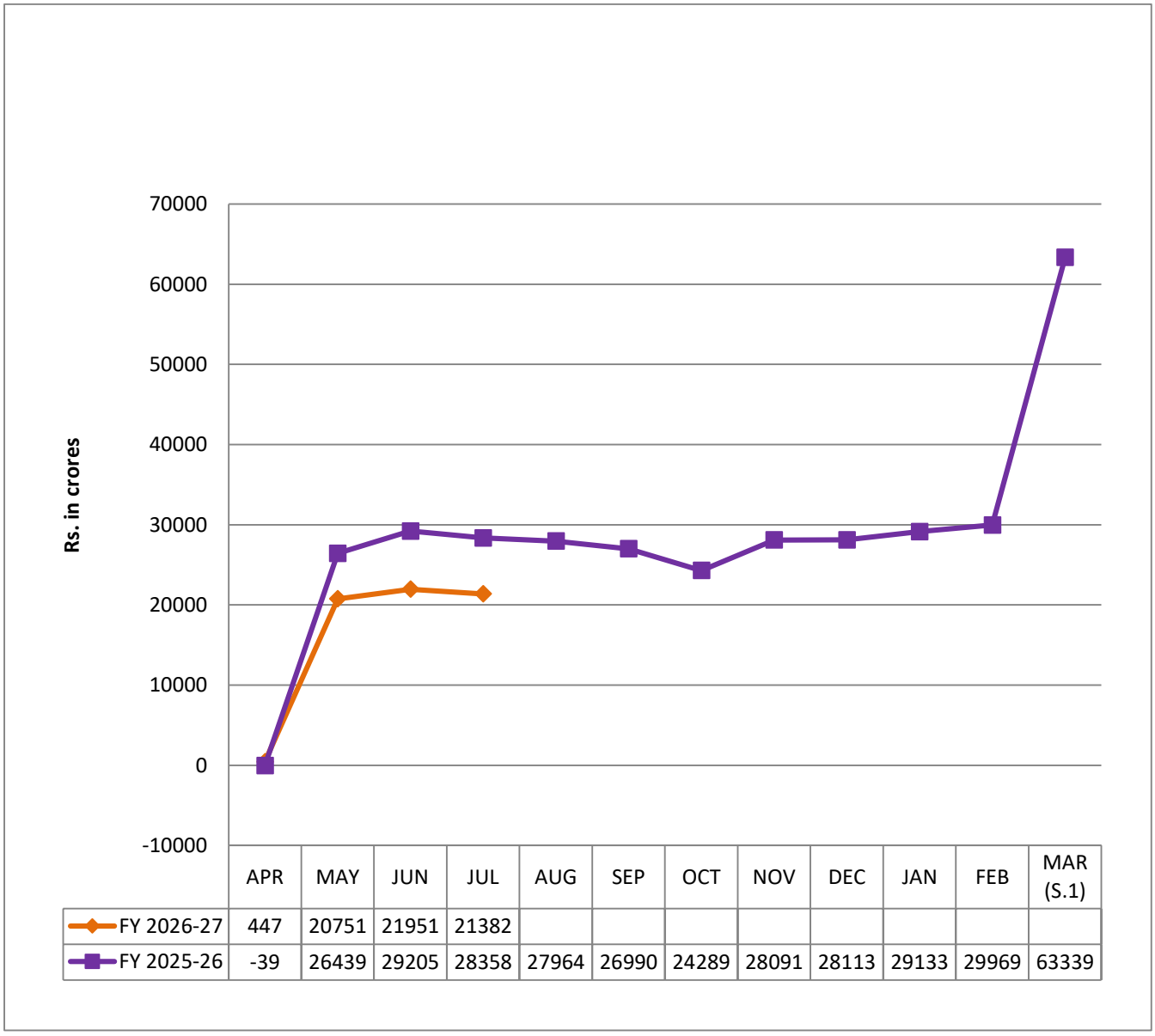

| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | 3469.66 | 1963.88 | 4601.29 | 4548.71 | | | | | | | | |
| FY 2025-26 | 2819.22 | 1820.54 | 3910.49 | 2885.42 | 2390.73 | 2404.42 | 3104.72 | 2801.09 | 3191.97 | 3283.13 | 2909.22 | 3722.51 |

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

**(Rs. in crores)**

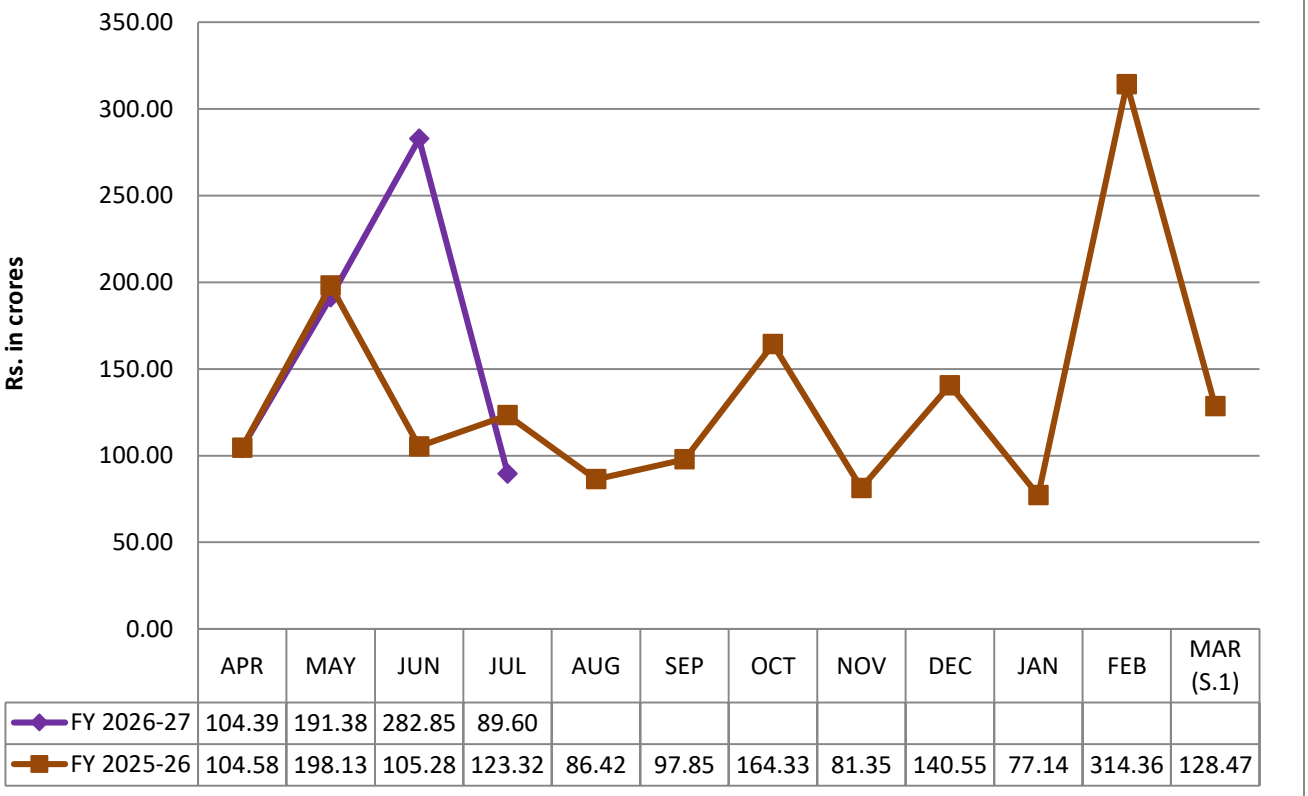
| Budget Estimate | | 2026-27 | | 2025-26 | |
|---|---|---|---|---|---|
| | | BE Rs. 3,88,910<br>RE Rs. | | BE Rs. 3,17,000<br>RE Rs. 3,36,550 | |
| **Sl. NO** | **MONTH** | **Monthly** | **Progressive** | **Monthly** | **Progressive** |
| 1 | April | 447 | 447 | -39 | -39 |
| 2 | May | 20,751 | 21,198 | 26,439 | 26,400 |
| 3 | June | 21,951 | 43,149 | 29,205 | 55,605 |
| 4 | July | 21,382 | 64,531 | 28,358 | 83,963 |
| 5 | August | | | 27,964 | 1,11,927 |
| 6 | September | | | 26,990 | 1,38,917 |
| 7 | October | | | 24,289 | 1,63,206 |
| 8 | November | | | 28,091 | 1,91,297 |
| 9 | December | | | 28,113 | 2,19,410 |
| 10 | January | | | 29,133 | 2,48,543 |
| 11 | February | | | 29,969 | 2,78,512 |
| 12 | March (S.I) | | | 63,339 | 3,41,851 |

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




| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | 447 | 20751 | 21951 | 21382 | | | | | | | | |
| FY 2025-26 | -39 | 26439 | 29205 | 28358 | 27964 | 26990 | 24289 | 28091 | 28113 | 29133 | 29969 | 63339 |

## Union Excise Duty (Refund)
## Monthly Trends



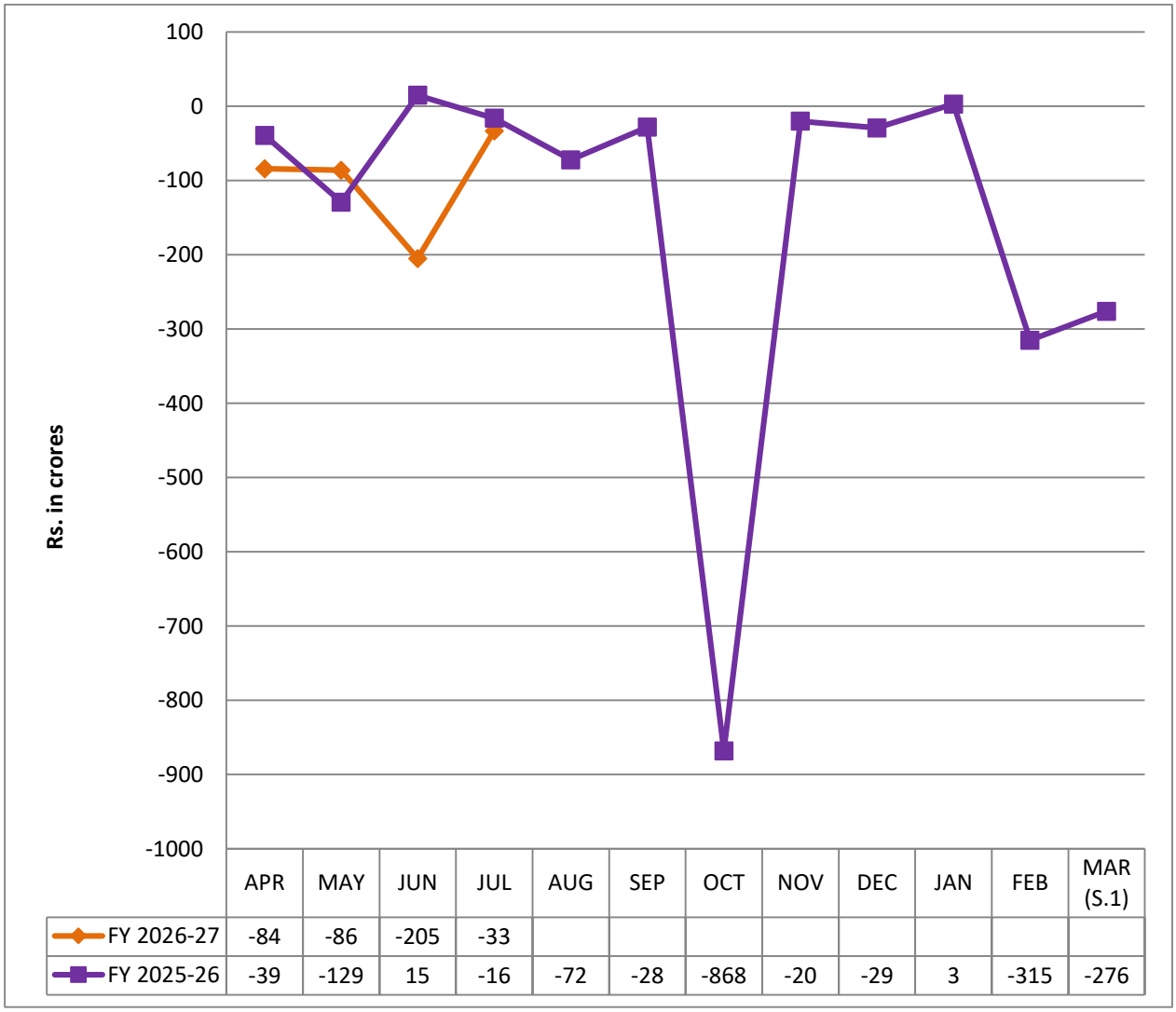

| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | 104.39 | 191.38 | 282.85 | 89.60 | | | | | | | | |
| FY 2025-26 | 104.58 | 198.13 | 105.28 | 123.32 | 86.42 | 97.85 | 164.33 | 81.35 | 140.55 | 77.14 | 314.36 | 128.47 |

## Monthly Collection
## Service Tax (Net)

**(Rs. in Crores)**

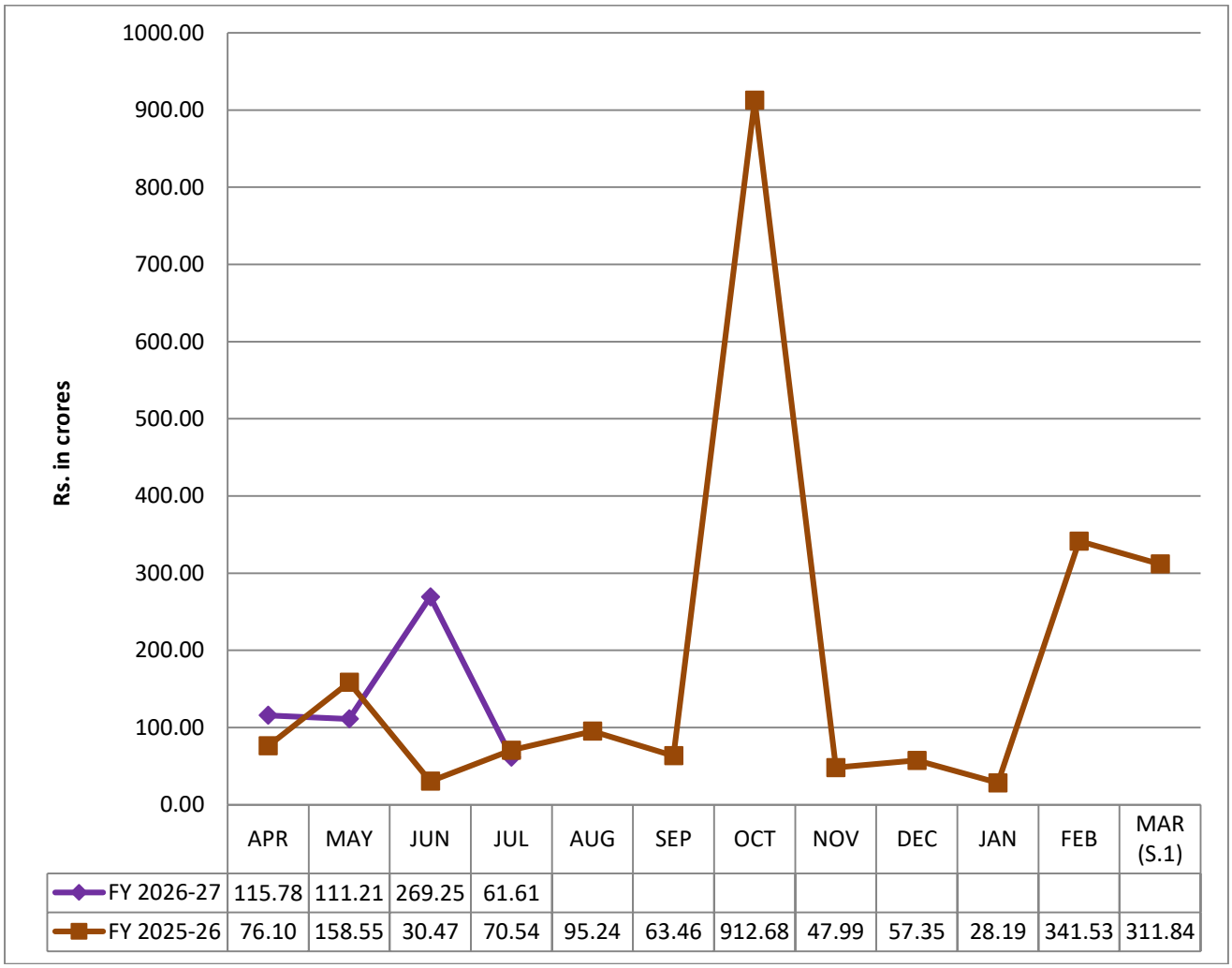
| Budget Estimate | | 2026-27 | | 2025-26 | |
|---|---|---|---|---|---|
| | | BE Rs. 0<br>RE Rs. 0 | | BE Rs. 100<br>RE Rs. 0 | |
| **Sl. No.** | **Month** | **Monthly** | **Progressive** | **Monthly** | **Progressive** |
| 1 | April | -84 | -84 | -39 | -39 |
| 2 | May | -86 | -170 | -129 | -168 |
| 3 | June | -205 | -375 | 15 | -153 |
| 4 | July | -33 | -408 | -16 | -169 |
| 5 | August | | | -72 | -241 |
| 6 | September | | | -28 | -269 |
| 7 | October | | | -868 | -1,137 |
| 8 | November | | | -20 | -1,157 |
| 9 | December | | | -29 | -1,186 |
| 10 | January | | | 3 | -1,183 |
| 11 | February | | | -315 | -1,498 |
| 12 | March (S.I) | | | -276 | -1,774 |

## Service Tax (Net)
## Monthly Trends of Collection




| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | -84 | -86 | -205 | -33 | | | | | | | | |
| FY 2025-26 | -39 | -129 | 15 | -16 | -72 | -28 | -868 | -20 | -29 | 3 | -315 | -276 |

## Service Tax (Refund)
## Monthly Trend




| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | 115.78 | 111.21 | 269.25 | 61.61 | | | | | | | | |
| FY 2025-26 | 76.10 | 158.55 | 30.47 | 70.54 | 95.24 | 63.46 | 912.68 | 47.99 | 57.35 | 28.19 | 341.53 | 311.84 |

## Monthly Collection

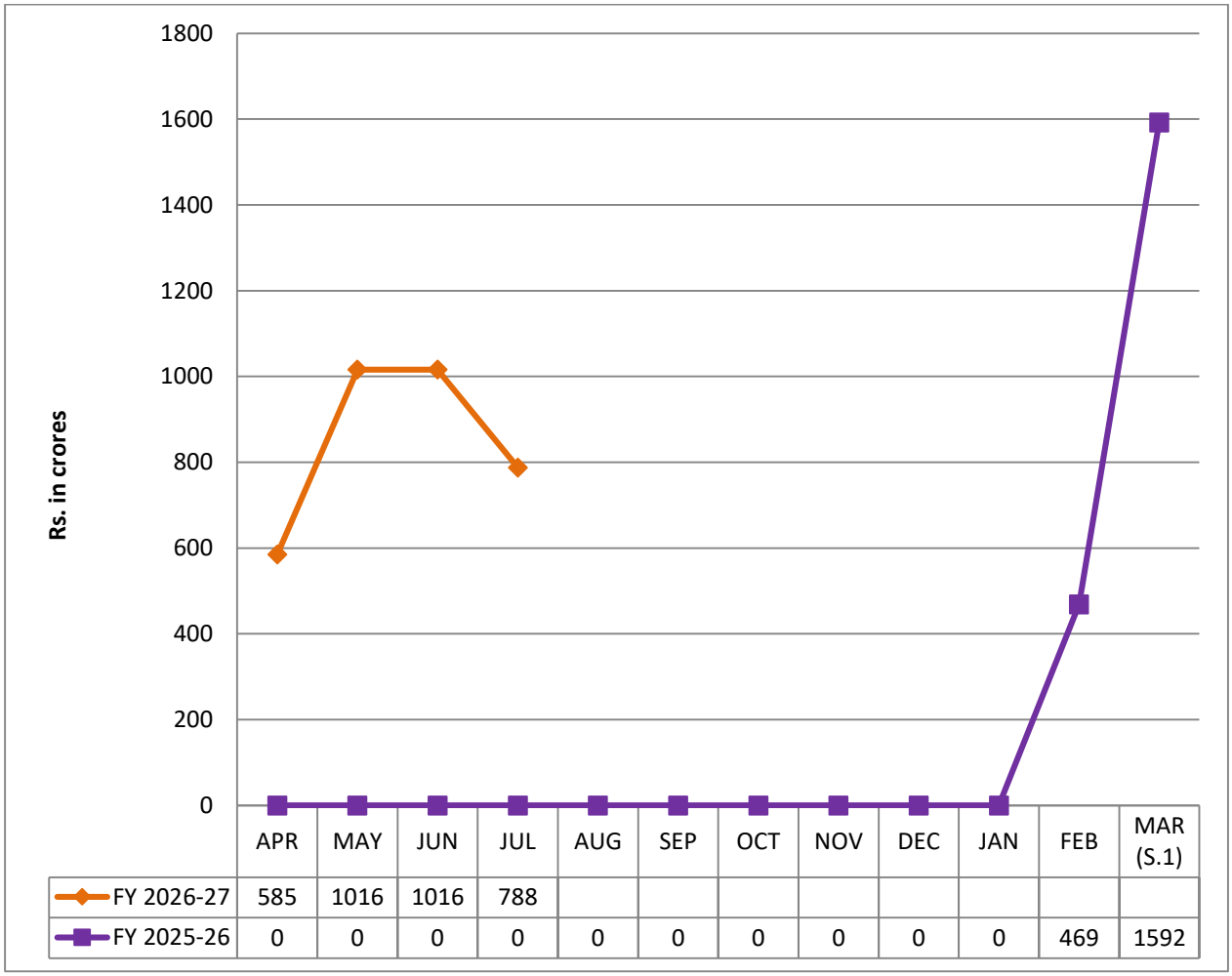
# Health Security se National Security Cess (Net)

**(Rs. in Crores)**

| Budget Estimate | | 2026-27 | | 2025-26 | |
|---|---|---|---|---|---|
| | | BE Rs. 14,000<br>RE Rs. | | BE Rs. 0<br>RE Rs. 2,330 | |
| Sl. No. | Month | Monthly | Progressive | Monthly | Progressive |
| 1 | April | 585 | 585 | 0 | 0 |
| 2 | May | 1,016 | 1,601 | 0 | 0 |
| 3 | June | 1016 | 2,617 | 0 | 0 |
| 4 | July | 788 | 3,405 | 0 | 0 |
| 5 | August | | | 0 | 0 |
| 6 | September | | | 0 | 0 |
| 7 | October | | | 0 | 0 |
| 8 | November | | | 0 | 0 |
| 9 | December | | | 0 | 0 |
| 10 | January | | | 0 | 0 |
| 11 | February | | | 469 | 469 |
| 12 | March | | | 1,592 | 2,061 |

## Health Security se National Security Cess (Net)

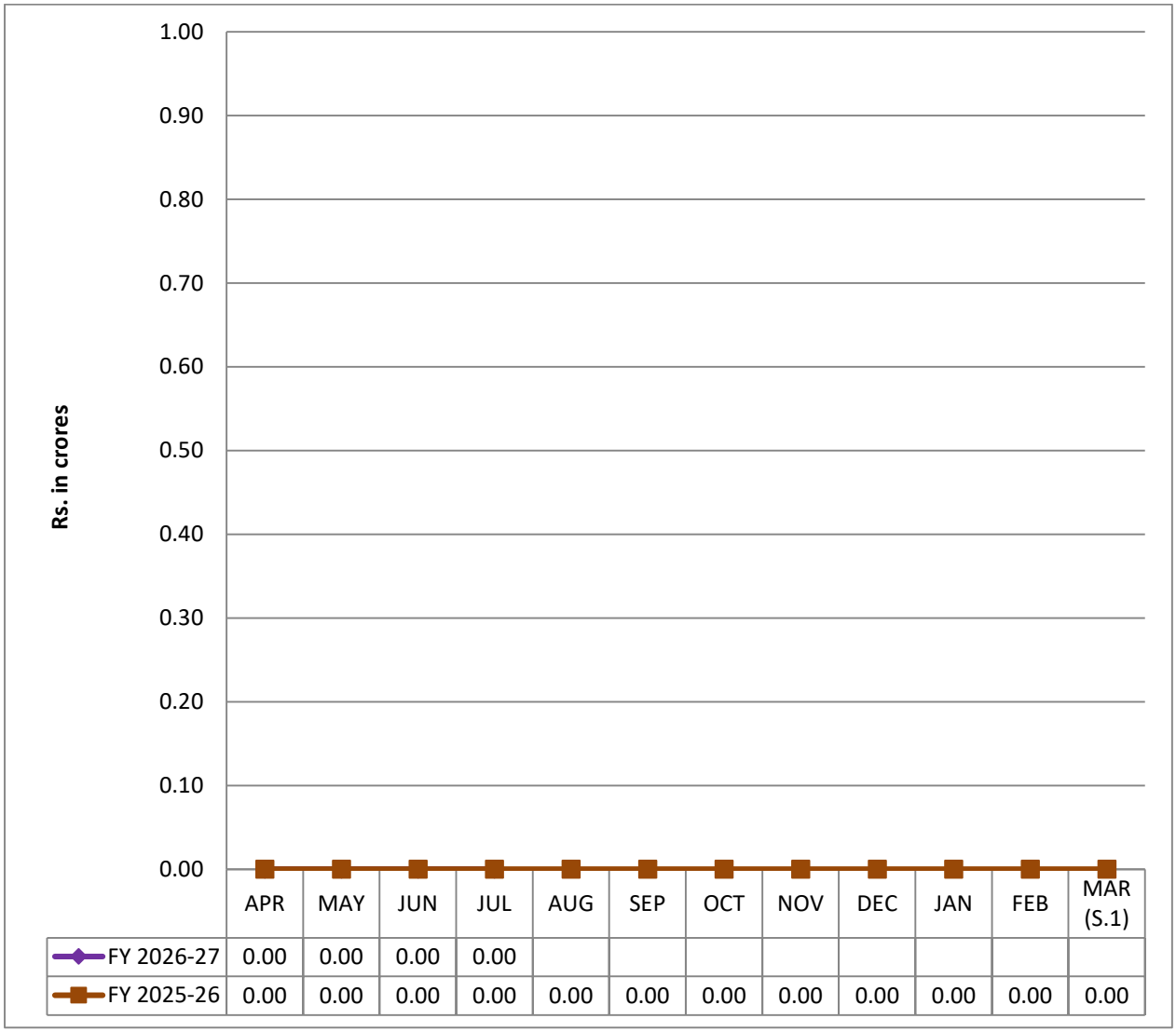
## Monthly Trends of Collection




| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | 585 | 1016 | 1016 | 788 | | | | | | | | |
| FY 2025-26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 469 | 1592 |

## Health Security se National Security Cess (Refund)

## Monthly Trend




| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR (S.1) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FY 2026-27 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | |
| FY 2025-26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

## CGST Collections
## (Head wise Breakup)

(Rs. in crores)

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | *Growth in %* |
|---|---|---|---|---|---|
| **A** | **0005** | **CENTRAL GOODS AND SERVICES TAX (CGST)** | | | |
| 1 | 00050010101 | TAX ON CENTRAL GOODS AND SERVICES TAX (CGST) | 166177.81 | 151591.77 | *9.62* |
| 2 | 00050010201 | INTEREST | 875.39 | 756.27 | *15.75* |
| 3 | 00050010301 | PENALTY | 348.26 | 304.18 | *14.49* |
| 4 | 00050010401 | FEES | 266.43 | 269.37 | *-1.09* |
| 5 | 00050010901 | SALE PROCEEDS OF CONFISCATED GOODS | 0.00 | 0.06 | *-100.00* |
| 6 | 00050050000 | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS | 3.05 | 1201.43 | *-99.75* |
| 7 | 00050080001 | OTHER RECEIPTS | 50.74 | 51.75 | *-1.95* |
| | **Collection made by other Deptt./ Ministries** | | **0.00** | **0.00** | *0.00* |
| | | **Gross Collection Total (A)** | **167721.71** | **154174.81** | *8.79* |
| 8 | 00050010102 | DEDUCT REFUNDS | -18307.90 | -14727.44 | *24.31* |
| 9 | 00050010202 | DEDUCT REFUNDS | -27.04 | -16.27 | *66.18* |
| 10 | 00050010302 | DEDUCT REFUNDS | -18.62 | -21.18 | *-12.11* |
| 11 | 00050010402 | DEDUCT REFUNDS | -0.34 | -0.36 | *-5.63* |
| 12 | 00050080002 | DEDUCT REFUNDS | -5.07 | -1.49 | *239.57* |
| 13 | 000500105 | INPUT TAX CREDIT CROSS UTILISATION OF CGST AND IGST | 153420.05 | 138450.97 | *10.81* |
| 14 | 000500106 | APPORT OF IGST -TRANSFER-IN OF TAX COMPONENT TO CGST | 58324.91 | 56335.99 | *3.53* |
| 15 | 000500107 | APPORTIONMENT OF IGST -TRANSFER-IN OF INTEREST COMPONENT TO CGST | 323.52 | 325.69 | *-0.67* |
| 16 | 000500108 | APPORTIONMENT OF IGST -TRANSFER-IN OF PENALTY COMPONENT TO CGST | 79.89 | 104.07 | *-23.23* |
| 17 | 000500110 | ADVANCE APPORTIONMENT FROM IGST | 0.00 | -23000.00 | *-100.00* |
| | | **Refund/Apportionment Total (B)** | **193789.40** | **157449.97** | *23.08* |
| | | **Net Total (A+B)** | **361511.10** | **311624.78** | *16.01* |

Note: The Collection made by other Ministries/Departments upto June, 2026 (FY 2026-27) is reported above.

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

(Rs. in crores)

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | *Growth in %* |
|---|---|---|---|---|---|
| | **0007** | **UNION TERRITORY GOODS AND SERVICES TAX (UTGST)** | | | |
| | **000706** | **OTHER TERRITORY** | | | |
| 1 | 00070610101 | TAX | 185.65 | 124.71 | ***48.87*** |
| 2 | 00070610201 | INTEREST | 0.51 | 0.03 | ***1648.06*** |
| 3 | 00070610301 | PENALITY | 0.00 | 0.00 | ***0.00*** |
| 4 | 00070610401 | FEES | 0.00 | 0.00 | ***0.00*** |
| 5 | 00070650000 | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS | 0.00 | 0.00 | ***0.00*** |
| | | **Gross Collection (Total A)** | **186.17** | **124.74** | ***49.24*** |
| 6 | 00070610102 | DEFUNDS-EXCESS DUE TO MISTAKE/INADVERTENCE | -6.59 | 0.00 | ***0.00*** |
| 7 | 000706105 | INPUT TAX CREDIT CROSS UTILISATION OF UTGST AND IGST | 221.92 | 250.03 | ***-11.24*** |
| 8 | 000706106 | APPORTIONMENT OF IGST-TRANSFER-IN OF TAX COMPONENT TO UTGST | 365.32 | 165.61 | ***120.59*** |
| | | **Refund/Apportionment Total (B)** | **580.66** | **415.64** | ***39.70*** |
| | | **Net Total (A+B)** | **766.82** | **540.38** | ***41.90*** |

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 July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | *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 | 247359.81 | 173469.03 | *42.60* |
| 2 | 00080110201 | INTEREST | 3.92 | 1.01 | *289.60* |
| 3 | 00080110301 | PENALTY | 0.48 | 0.00 | *0.00* |
| 4 | 00080110401 | FEES | 0.00 | 0.00 | *0.00* |
| 5 | 00080150000 | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS | 206.18 | 26.70 | *672.24* |
| 6 | 00080180000 | OTHER RECEIPTS | 0.00 | 0.00 | *0.00* |
| | **000802** | **IGST ON DOMESTIC SUPPLY OF GOODS AND SERVICES** | | | |
| 7 | 00080210101 | TAX ON IGST ON DOMESTIC SUPPLY OF GOODS AND SERVICES | 233446.25 | 224059.73 | *4.19* |
| 8 | 00080210201 | INTEREST | 690.59 | 663.23 | *4.12* |
| 9 | 00080210301 | PENALTY | 353.18 | 452.77 | *-22.00* |
| 10 | 00080210401 | FEES | 1.36 | 1.42 | *-3.85* |
| 11 | 00080250000 | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS | 0.83 | 3123.14 | *-99.97* |
| 12 | 00080280001 | OTHER RECEIPTS | 50.12 | 55.32 | *-9.40* |
| | **Collection made by other Department/ Ministries** | | **0.00** | **0.00** | *0.00* |
| | | **Gross Collection (Total A)** | **482112.71** | **401852.35** | *19.97* |
| 13 | 00080210102 | DEDUCT REFUNDS | -84500.61 | -73701.29 | *14.65* |
| 14 | 00080210202 | DEDUCT REFUNDS | -44.73 | -21.44 | *108.65* |
| 15 | 00080210302 | DEDUCT REFUNDS | -81.86 | -119.15 | *-31.30* |
| 16 | 00080210402 | DEDUCT REFUNDS | -0.19 | -0.01 | *1926.59* |
| 17 | 00080280002 | DEDUCT REFUNDS | -3.27 | -3.09 | *5.94* |
| 18 | 00080110102 | DEDUCT REFUNDS | -74.85 | -0.21 | *35964.79* |
| 19 | 000802105 | INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST AND CGST | -153420.05 | -138450.97 | *10.81* |
| 20 | 000802106 | INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST & SGST | -132200.45 | -109345.21 | *20.90* |
| 21 | 000802107 | INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST & UTGST | -795.81 | -772.39 | *3.03* |
| 22 | 000802950 | APPORT OF IGST-TRANSFER OUT OF TAX COMPONENT TO CGST | -58324.91 | -56335.99 | *3.53* |
| 23 | 000802951 | APPORTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO CGST | -323.52 | -325.69 | *-0.67* |
| 24 | 000802952 | APPORTIONMENT OF IGST-TRANSFER OUT OF PENALTY COMPONENT TO CGST | -79.89 | -104.07 | *-23.23* |
| 25 | 000802953 | APPORT OF IGST-TRANSFER OUT OF TAX COMPONENT TO SGST | -57377.22 | -55636.13 | *3.13* |
| 26 | 000802954 | APPORTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO SGST | -320.13 | -321.14 | *-0.31* |
| 27 | 000802955 | APPORTIONMENT OF IGST-TRANSFER OUT OF PENALTY COMPONENT TO SGST | -79.47 | -103.03 | *-22.87* |
| 28 | 000802956 | APPORT OF IGST-TRANSFER OUT OF TAX COMPONENT TO UTGST | -947.69 | -699.86 | *35.41* |
| 29 | 000802957 | APPORTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO UTGST | -3.39 | -4.55 | *-25.55* |
| 30 | 000802958 | APPORTIONMENT OF IGST-TRANSFER OUT OF PENALTY COMPONENT TO UTGST | -0.42 | -1.04 | *-59.35* |
| 31 | 000802959 | ADVANCE APPORTIONMENT OF IGST TO CGST | 0.00 | 23000.00 | *-100.00* |
| 32 | 000802960 | ADVANCE APPORTIONMENT OF IGST TO SGST | 0.00 | 22829.36 | *-100.00* |
| 33 | 000802961 | ADVANCE APPORTIONMENT OF IGST TO UTGST | 0.00 | 170.64 | *-100.00* |
| | | **Refund/Apportionment Total (B)** | **-488578.46** | **-389945.24** | *25.29* |
| | | **(Net) Total A+B** | **-6465.75** | **11907.11** | *-154.30* |

Note: The Collection made by other Ministries/Departments upto June, 2026 (FY 2026-27) is reported above.

## Compensation Cess Collections
## (Head wise Breakup)

(Rs. in Crores)

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | *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 | 1.74 | 4141.50 | *-99.96* |
| 2 | 00090110301 | PENALTY | 0.00 | 0.00 | *0.00* |
| 3 | 00090150000 | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS | 0.00 | 0.00 | *0.00* |
| 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 | 677.91 | 47452.72 | *-98.57* |
| 6 | 00090210201 | INTEREST | 6.46 | 7.36 | *-12.20* |
| 7 | 00090210301 | PENALTY | 9.02 | 44.43 | *-79.71* |
| 8 | 00090210401 | FEES | -0.07 | -0.39 | *-81.08* |
| 9 | 00090250000 | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS | 0.00 | 229.85 | *-100.00* |
| 10 | 00090280001 | OTHER RECEIPTS | 1.63 | 5.26 | *-69.04* |
| | | **Gross Collection Total (A)** | **696.68** | **51880.73** | *-98.66* |
| 11 | 00090210102 | DEDUCT REFUNDS | -480.36 | -1570.36 | *-69.41* |
| 12 | 00090210202 | DEDUCT REFUNDS | -0.11 | -2.87 | *-96.16* |
| 13 | 00090210302 | DEDUCT REFUNDS | -1.90 | -2.60 | *-27.02* |
| 14 | 00090210402 | DEDUCT REFUNDS | -0.01 | 0.00 | *0.00* |
| 15 | 00090280002 | DEDUCT REFUNDS | -2.88 | -0.04 | *6665.91* |
| 16 | 00090110102 | DEDUCT REFUNDS | -0.73 | 0.00 | *0.00* |
| | | | **-486.00** | **-1575.88** | *-69.16* |
| | | **Net Total (A+B)** | **210.68** | **50304.85** | *-99.58* |

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

(Rs. in crores)

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | *Growth in %* |
|---|---|---|---|---|---|
| **A** | | **IMPORTS** | | | |
| 1 | 00370010100 | IMPORTS | 13.71 | 19.58 | *-29.99* |
| 2 | 00370010101 | PROTECTIVE DUTIES | 52.78 | 50.33 | *4.87* |
| 3 | 00370010102 | REVENUE DUTIES | 69889.92 | 54018.04 | *29.38* |
| 4 | 00370010103 | DEDUCT DRAWBACKS | -13532.48 | -10579.69 | *27.91* |
| 5 | 00370010104 | DEDUCT-REFUNDS | -1010.07 | -839.33 | *20.34* |
| 6 | 00370010105 | AMOUNT TRANSFERED TO CONUMER WELFARE FUND | 0.00 | 0.00 | *0.00* |
| 7 | 00370010106 | CUSTOMS DUTY ON GOLD | 4.44 | 3.83 | *15.99* |
| 8 | 00370010107 | CUSTOMS DUTY ON SILVER | 0.00 | 0.07 | *-99.31* |
| 9 | 00370010108 | 2% SPECIAL CUSTOMS DUTY ON IMPORTS | 3.10 | 18.22 | *-82.98* |
| 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 | 0.00 | *0.00* |
| 12 | 00370010111 | NATIONAL CALAMITY CONTINGENCY DUTY | 345.12 | 329.38 | *4.78* |
| 13 | 00370010112 | ADDITIONAL CUSTOMS DUTY (CVD) | 218.57 | 135.14 | *61.74* |
| 14 | 00370010113 | GSIS(GOODS OF SPECIAL IMPORTANCE ACT)DUTY | 5.79 | 4.67 | *24.11* |
| 15 | 00370010114 | SPECIAL EXCISE DUTY | 0.00 | 0.00 | *0.00* |
| 16 | 00370010116 | CESSES ON IMPORTS | 1.46 | 2.81 | *-47.95* |
| 17 | 00370010117 | EXCISE PRIMARY EDUCATION CESS DUTY | 0.00 | 0.00 | *0.00* |
| 18 | 00370010118 | OTHER CENTRAL EXCISE DUTY | 0.00 | 0.00 | *0.00* |
| 19 | 00370010119 | ADDITIONAL CVD DUTY | 256.58 | 127.28 | *101.59* |
| 20 | 00370010120 | HEALTH DUTY AMOUNT | 0.04 | 0.03 | *16.06* |
| 21 | 00370010121 | EXCISE SECONDARY & HIGHER EDUCATIONAL CESS DUTY | 0.00 | 0.00 | *0.00* |
| 22 | 00370010122 | CLEAN ENERGY CESS | 0.04 | 0.02 | *60.86* |
| 23 | 00370010123 | IGST TAX COLLECTED BY CUSTOMS | 0.27 | 0.02 | *1126.05* |
| 24 | 00370010124 | IGST INTEREST COLLECTED BY CUSTOMS | -0.18 | 0.00 | *0.00* |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | Growth in % |
|---|---|---|---|---|---|
| 25 | 00370010125 | IGST PENALTY COLLECTED BY CUSTOMS | 0.22 | 0.00 | 0.00 |
| 26 | 00370010126 | IGST FESS COLLECTED BY CUSTOMS | 0.00 | 0.00 | 0.00 |
| 27 | 00370010127 | IGST OTHERS COLLECTED BY CUSTOMS | 0.00 | 0.00 | 0.00 |
| 28 | 00370010128 | GST COMPENSATION CESS COLLECTED BY CUSTOMS | 0.00 | 0.01 | -100.00 |
| 29 | 00370010129 | GST COMPENSATION CESS INTEREST COMPONENT COLLECTED BY CUSTOMS | 0.00 | 0.00 | 0.00 |
| 30 | 00370010130 | GST COMPENSATION CESS PENALTY COMPONENT COLLECTED BY CUSTOMS | 0.00 | 0.00 | 0.00 |
| 31 | 00370010132 | GST COMPENSATION CESS OTHERS COLLECTED BY CUSTOMS | 0.00 | 0.00 | 0.00 |
| 32 | 00370010133 | INTEREST ON DELAYED REFUNDS | -180.11 | 0.00 | 0.00 |
| 33 | 00370010199 | BASIC DUTY PAID THROUGH SCRIPS | 5910.47 | 2535.43 | 133.11 |
| | | **Total (A)** | **61979.67** | **45825.83** | 35.25 |
| **B** | | **EXPORTS** | | | |
| 34 | 00370010200 | EXPORTS | 0.00 | 0.00 | 0.00 |
| 35 | 00370010201 | ALL OTHER ARTICLES | 8.07 | 69.67 | -88.42 |
| 36 | 00370010202 | IRON ORE FINE(INCLUDING BLUE DUST) | 0.00 | 0.00 | 0.00 |
| 37 | 00370010203 | DEDUCT DRAWBACK | -6.23 | -5.26 | 18.41 |
| 38 | 00370010204 | DEDUCT-REFUNDS | -3.08 | -11.14 | -72.32 |
| 39 | 00370010205 | AMOUNT TRANSFERED TO CONSUMER WELFARE FUND | 0.00 | 0.00 | 0.00 |
| | | **Total (B)** | **-1.24** | **53.28** | -102.33 |
| **C** | | **CESSES ON EXPORTS** | | | |
| 39 | 00370010300 | CESSES ON EXPORTS | 0.09 | 0.26 | -63.53 |
| 40 | 00370010301 | OTHER ARTICLES. | 1.78 | 3.92 | -54.57 |
| 41 | 00370010302 | OTHER AGRICULTURAL PRODUCE | 0.00 | 0.00 | 0.00 |
| 42 | 00370010303 | TOBACCO UNMANUFACTURED | 0.00 | 0.01 | -96.88 |
| 43 | 00370010304 | DEDUCT-REFUNDS | -0.36 | -0.10 | 279.93 |
| 44 | 00370010305 | AMOUNT TRANSFERED TO CONSUMER WELFARE FUND | 0.00 | 0.00 | 0.00 |
| | | **Total ( C)** | **1.51** | **4.09** | -63.03 |
| **D** | 00370010400 | SALE OF GOLD BY PUBLIC AUCTION | 0.00 | 0.00 | 0.00 |
| | | **Total ( D)** | **0.00** | **0.00** | 0.00 |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | Growth in % |
|---|---|---|---|---|---|
| **E** | 003700105 | **SALE PROCEEDS OF CONFISCATED GOODS** | | | |
| 45 | 00370010501 | CONFISCATED GOLD | 0.00 | 376.54 | *-100.00* |
| 46 | 00370010502 | CONFISCATED SILVER | 0.00 | 0.00 | *0.00* |
| 47 | 00370010503 | OTHER CONFISCATED GOODS | 9.10 | 16.25 | *-44.02* |
| 48 | 00370010504 | OTHER GOODS RETAIL SHOP | 20.17 | 21.66 | *-6.90* |
| 49 | 00370010505 | CONFISCATED FOREIGN CURRENCIES/INSTRUMENTS | 0.00 | 0.24 | *-100.00* |
| 50 | 00370010506 | FEES,FINES,FORFEITURES & PENALTIES | 314.98 | 265.71 | *18.54* |
| | | **Total (E)** | **344.25** | **680.41** | *-49.41* |
| **F** | 003700106 | RECEIPTS OF ADVANCE PAYMENTS FROM ASSESSES | 47.04 | 36.64 | *28.40* |
| **G** | 003700107 | ANTI DUMPING DUTY | 1598.99 | 1448.99 | *10.35* |
| **H** | 003700108 | SAFEGUARD DUTY | 121.24 | 81.98 | *47.90* |
| **I** | 003700109 | ADDITIONAL DUTY OF CUSTOMS ON TEA AND TEA WASTE | 0.00 | 0.00 | *0.00* |
| **J** | 003700504 | EDUCATION CESS | 3.06 | 1.28 | *138.34* |
| **K** | 003700505 | SECONDARY AND HIGHER EDUCATION CESS | -0.04 | 0.00 | *0.00* |
| **L** | 003700507 | ROAD AND INFRASTRUCTURE CESS | -0.04 | 0.66 | *-105.63* |
| **M** | 003700508 | SOCIAL WELFARE SURCHARGE | 6663.36 | 5431.43 | *22.68* |
| **N** | 003700509 | HEALTH CESS | 0.93 | 0.00 | *0.00* |
| **O** | 003700510 | AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS | 10971.79 | 5845.60 | *87.69* |
| **P** | 003700700 | RECEIPTS UNDER KAR VIVAD SAMADHAN SCHEME,1998 | 0.00 | 0.00 | *0.00* |
| **Q** | 003700800 | OTHER RECEIPTS | 1865.48 | 1060.45 | *75.91* |
| **R** | 003700900 | SHARE OF NET PROCEEDS ASSIGNED TO STATES | 0.00 | 0.00 | *0.00* |
| **S** | **Collection made BY OTHER DEPARTMENT/MINISTRIES** | | **39.62** | **59.52** | *-33.43* |
| | **Total Net Collection ( A to S)** | | **83635.63** | **60530.16** | *38.17* |

Note: 1) The Collection made by other Ministries/Departments upto June, 2026 (FY 2026-27) is reported above.
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 July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | Growth in % |
|---|---|---|---|---|---|
| **A** | **003801** | **SHAREABLE DUTIES** | | | |
| 1 | 003801101 | BASIC EXCISE DUTIES | 7278.50 | 8946.47 | -18.64 |
| 2 | 003801102 | AUXILARY DUTIES OF EXCISE | -40.32 | -27.45 | 46.84 |
| 3 | 003801103 | ADDITIONAL EXCISE DUTIES ON MINERAL PRODUCTS | 0.00 | 0.00 | 0.00 |
| 4 | 003801104 | SPECIAL EXCISE DUTIES | -23.03 | -2.77 | 730.04 |
| | | **Total (A)** | **7215.15** | **8916.24** | -19.08 |
| **B** | **003802** | **DUTIES ASSIGNED TO STATES** | | | |
| 5 | 003802101 | ADDITIONAL EXCISE DUTIES IN LIEUOF SALES TAX | -0.83 | 1.09 | -176.70 |
| 6 | 003802102 | EXCISE DUTY ON GENERATION OF POWER | 0.00 | 0.00 | 0.00 |
| | | **Total (B)** | **-0.83** | **1.09** | 0.00 |
| **C** | **003803** | **NON-SHAREABLE DUTIES** | | | |
| 7 | 003803101 | REGULATORY EXCISE DUTIES | 0.00 | 0.00 | 0.00 |
| 8 | 003803102 | AUXILIARY DUTIES OF EXCISE | 0.00 | 0.00 | 0.00 |
| 9 | 003803103 | SPECIAL EXCISE DUTIES | 0.00 | 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 | -0.41 | -2.90 | -85.70 |
| 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 | 769.57 | 2224.79 | -65.41 |
| 15 | 003803109 | SPECIAL ADDITIONAL DUTY OF EXCISE ON MOTOR SPIRIT | 1487.39 | 43045.33 | -96.54 |
| 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 | 6.87 | 0.03 | 23487.05 |
| 18 | 003803112 | CLEAN ENERGY CESS* | 0.00 | 0.00 | 0.00 |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | *Growth in %* |
|---|---|---|---|---|---|
| 19 | 003803504 | EDUCATION CESS | 0.00 | 0.00 | *0.00* |
| 20 | 003803505 | SECONDARY AND HIGHER EDUCATION CESS | 0.00 | 0.00 | *0.00* |
| 21 | 003803506 | INFRASTRUCTURE CESS* | 0.00 | 0.00 | *0.00* |
| 22 | 003803507 | ROAD AND INFRASTRUCTURE CESS | 3460.80 | 11494.65 | *-69.89* |
| 23 | 003803508 | AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS | 4325.07 | 14310.22 | *-69.78* |
| 24 | 003803800 | OTHER DUTIES | 0.76 | 0.39 | *94.55* |
| | | **Total ( C)** | **10050.04** | **71072.51** | *-85.86* |
| **D** | **003804** | **CESSES ON COMMODITIES** | | | |
| 25 | 003804101 | CESS ON COAL AND COKE | 0.00 | 0.00 | *0.00* |
| 26 | 003804102 | CESS ON JUTE | -10.63 | -0.41 | *2514.42* |
| 27 | 003804103 | CESS ON TEA | 0.00 | 0.00 | *0.00* |
| 28 | 003804105 | CESS ON OIL | 0.02 | 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 | 2205.57 | 3897.66 | *-43.41* |
| 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)** | **2194.96** | **3897.25** | *-43.68* |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | *Growth in %* |
|---|---|---|---|---|---|
| **E** | **003860** | **OTHER RECEIPTS** | | | |
| 41 | 003860000 | OTHER RECEIPTS | 0.00 | 0.00 | *0.00* |
| 42 | 003860101 | SALE PROCEEDS OF CONFISCATED GOODS | 0.00 | 0.01 | *-98.84* |
| 43 | 003860500 | RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS ETC. | 45060.58 | 6.19 | *727603.62* |
| 44 | 003860800 | OTHER RECEIPTS | 11.07 | 68.42 | *-83.83* |
| | | **Total (E)** | **45071.65** | **74.62** | *60298.77* |
| **F** | **CESSES ADMINISTERED BY OTHER DEPARTMENT** | | **0.00** | **1.36** | *-100.00* |
| | **Total Net Collection (A+B+C+D+E+F)** | | **64530.96** | **83963.08** | ***-23.14*** |

Remarks: i * These Cesses are collected by CBIC
Note: The Collection made by other Ministries/Departments upto June, 2026 (FY 2026-27) is reported above.

## Service Tax
## (Head wise Break up of Collections)

(Rs. In Crores)

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | *Growth in %* |
|---|---|---|---|---|---|
| 1 | 004400101 | TAX ON TELEPHONE BILLING | 0.01 | 0.00 | *0.00* |
| 2 | 004400102 | TAX ON GENERAL INSURANCE PREMIA | 0.00 | 0.01 | *-85.88* |
| 3 | 004400103 | TAX ON STOCK BROKERAGE COMMISSION | 0.00 | 0.34 | *-99.52* |
| 4 | 004400104 | ADVERTISING SERVICES | -59.65 | -171.20 | *-65.16* |
| 5 | 004400105 | COURIER SERVICES | -2.45 | -0.50 | *387.31* |
| 6 | 004400106 | RADIO PAGING SERVICES | -13.43 | -0.20 | *6695.95* |
| 7 | 004400107 | CUSTOM HOUSE AGENT SERVICES | -0.94 | -2.85 | *-66.91* |
| 8 | 004400108 | STEAMER AGENT SERVICES | -0.18 | -1.39 | *-87.14* |
| 9 | 004400109 | AIR TRAVEL AGENT SERVICES | -0.14 | 0.44 | *-130.70* |
| 10 | 004400110 | MANDAP KEEPER SERVICES | -15.31 | 0.28 | *-5509.38* |
| 11 | 004400111 | CLEARING AND FORWARDING AGENT SERVICES | 0.08 | -2.06 | *-103.71* |
| 12 | 004400112 | RENT A CAB SCHEME OPERATOR SERVICES | 0.54 | 1.39 | *-60.89* |
| 13 | 004400113 | OUTDOOR CATERERS SERVICES | 0.02 | 3.85 | *-99.53* |
| 14 | 004400114 | OUTDOOR CATERERS SERVICES | 0.00 | 0.20 | *-100.00* |
| 15 | 004400115 | CONSULTING ENGINEER SERVICES | 0.39 | 1.01 | *-60.81* |
| 16 | 004400116 | MAN POWER RECRUITMENT SERVICES | 1.95 | 19.05 | *-89.79* |
| 17 | 004400117 | TOUR OPERATOR SERVICES | 0.13 | 0.77 | *-82.65* |
| 18 | 004400119 | ARCHITECT SERVICES | 0.05 | 0.34 | *-86.01* |
| 19 | 004400120 | INTERIOR DECORATION/DESIGNERS SERVICES | 0.04 | 0.15 | *-71.86* |
| 20 | 004400121 | MECHANISED SLAUGHTER HOUSE SERVICES | 0.00 | 0.00 | *0.00* |
| 21 | 004400122 | UNDER WRITER SERVICES | 0.00 | 0.00 | *0.00* |
| 22 | 004400123 | CREDIT RATING AGENCY SERVICES | 0.00 | 0.00 | *0.00* |
| 23 | 004400124 | CHARTERED ACCOUNTANT SERVICES | 0.05 | 0.54 | *-90.28* |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | Growth in % |
|---|---|---|---|---|---|
| 24 | 004400125 | COST ACCOUNTANT SERVICES | 0.00 | 0.00 | 0.00 |
| 25 | 004400126 | COMPANY SECRETARY SERVICES | 0.00 | 0.00 | 0.00 |
| 26 | 004400127 | REAL ESTATE AGENT/CONSULTANT SERVICES | 0.10 | 0.36 | -71.17 |
| 27 | 004400128 | SECURITY/DETECTIVE AGENCY SERVICES | 0.33 | 1.18 | -71.78 |
| 28 | 004400129 | MARKET RESEARCH AGENCY SERVICES | 0.00 | 0.07 | -100.00 |
| 29 | 004400130 | MANAGEMENT CONSULTANT SERVICES | 0.60 | 1.11 | -45.50 |
| 30 | 004400131 | SCIENTIFIC AND TECHNICAL CONSULTANCY SERVICE | 0.03 | 0.29 | -90.48 |
| 31 | 004400132 | PHOTOGRAPHY SERVICES | 0.05 | 0.08 | -33.46 |
| 32 | 004400133 | CONVENTION SERVICE | -26.85 | -5.27 | 409.99 |
| 33 | 004400134 | LEASED CIRCUIT SERVICE | 0.00 | 0.00 | 0.00 |
| 34 | 004400135 | TELEGRAPH SERVICE | 0.00 | 0.00 | 0.00 |
| 35 | 004400136 | TELEX SERVICE | 0.00 | 0.00 | 0.00 |
| 36 | 004400137 | FACSIMILE SERVICE | 0.00 | 0.00 | 0.00 |
| 37 | 004400138 | ON-LINE INFORMATION AND DATABASE ACCESS AND/OR RETRIEVAL SERVICE | 0.11 | 1.74 | -93.49 |
| 38 | 004400139 | VIDEO TAPE PRODUCTION SERVICE | 0.05 | 0.01 | 563.43 |
| 39 | 004400140 | SOUND RECORDING SERVICE | 0.01 | 0.10 | -94.79 |
| 40 | 004400141 | BROADCASTING SERVICE | 0.00 | 0.02 | -100.00 |
| 41 | 004400142 | INSURANCE AUXILLARY SERVICES | 0.13 | 0.10 | 25.27 |
| 42 | 004400143 | BANKING AND OTHER FINANCIAL SERVICES | 8.82 | -12.04 | -173.26 |
| 43 | 004400144 | PORT SERVICES | 0.01 | 0.39 | -98.09 |
| 44 | 004400145 | SERVICE OR REPAIR PROVIDED BY AUTHORISED SERVICE STATION FOR MOTO R CAR AND TWO WHEELED MOTOR VEHICLE | 0.12 | 0.24 | -48.95 |
| 45 | 004400146 | LIFE INSURANCE SERVICES INCLUDING INSURANCE AUXILLARY SERVICES RELATING TO LIFE INSURANCE | 0.00 | 0.03 | -100.00 |
| 46 | 004400147 | CARGO HANDLING SERVICES | 0.10 | 0.32 | -67.60 |
| 47 | 004400148 | STORAGE AND WAREHOUSE SERVICES | 0.07 | 0.08 | -7.53 |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | *Growth in %* |
|---|---|---|---|---|---|
| 48 | 004400149 | EVENT MANAGEMENT SERVICES | 0.08 | 0.33 | *-74.62* |
| 49 | 004400150 | RAIL TRAVEL AGENT SERVICES | 0.00 | 0.00 | *0.00* |
| 50 | 004400151 | HEALTH CLUB AND FITNESS CENTERS SERVICES | 7.15 | 0.18 | *3965.54* |
| 51 | 004400152 | BEAUTY PARLOURS SERVICES | 0.01 | 0.50 | *-97.29* |
| 52 | 004400153 | FASHION DESIGNING SERVICES | 0.00 | 0.00 | *0.00* |
| 53 | 004400154 | CABLE OPERATORS SERVICES | 0.40 | 0.83 | *-51.81* |
| 54 | 004400155 | DRYCLEANING SERVICES | 0.00 | 0.06 | *-100.00* |
| 55 | 004400156 | BUSINESS AUXILIARY SERVICES | -294.57 | -49.96 | *489.58* |
| 56 | 004400157 | COMMERCIAL TRAINING AND COACHING CENTRE | 0.11 | 1.20 | *-90.86* |
| 57 | 004400158 | COMMISSIONING AND INSTALLATION AGENCY | 0.21 | 1.68 | *-87.26* |
| 58 | 004400159 | FRANCHISE SERVICE | 0.00 | 0.01 | *-100.00* |
| 59 | 004400160 | INTERNET CAFE | 0.00 | 0.00 | *0.00* |
| 60 | 004400161 | MAINTENANCE AND REPAIR SERVICE | -0.70 | 1.05 | *-166.43* |
| 61 | 004400162 | A TECHNICAL TESTING AND ANALYSIS: TECHNICAL INSPECTION AND CERTIFICATION AGENCY | 0.04 | 0.37 | *-88.47* |
| 62 | 004400163 | BUSINESS EXHIBITION SERVICES | 0.00 | 0.02 | *-100.00* |
| 63 | 004400164 | AIRPORT SERVICES | 0.00 | 0.00 | *0.00* |
| 64 | 004400165 | TRANSPORT OF GOODS BY ROAD | -52.99 | -5.67 | *834.15* |
| 65 | 004400166 | TRANSPORT OF GOODS BY AIR | 0.03 | 0.02 | *66.59* |
| 66 | 004400167 | SURVEY AND EXPLORATION OF MINERALS | 0.00 | 0.00 | *0.00* |
| 67 | 004400168 | OPINION POLL SERVICES | 0.00 | 0.00 | *0.00* |
| 68 | 004400169 | INTELLECTUAL PROPERTY SERVICES OTHER THAN COPYRIGHT | 0.00 | 0.10 | *-100.00* |
| 69 | 004400170 | FORWARD CONTRACT SERVICES | 0.00 | 0.00 | *0.00* |
| 70 | 004400171 | TV RADIO PROGRAMME PRODUCTION | 0.02 | 0.10 | *-81.27* |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | *Growth in %* |
|---|---|---|---|---|---|
| 71 | 004400172 | CONTRUCTION SERVICES IN RESPECT OF COMMERCIAL OR INDUSTRIAL BUILD INGS AND CIVIL STRUCTURES | 0.68 | 3.09 | *-77.99* |
| 72 | 004400173 | TRAVEL AGENTS (OTHER THAN AIR/TRAVEL AGENTS) | 0.00 | 0.13 | *-97.69* |
| 73 | 004400174 | TRANSPORT OF GOODS THROUGH PIPELINE OR OTHER CONDUIT | 0.00 | 0.00 | *0.00* |
| 74 | 004400175 | SITE FORMATION AND CLEARANCE, EXCAVATION AND EARTH MOVING AND DEMOLITION SERVICES OTHER THAN THOSE PROVIDED TO AGRICULTURE RIGATION & WATERSHED DEVELOPMENT | 0.00 | 0.40 | *-100.00* |
| 75 | 004400176 | DREDGING SERVICE OF RIVER, PORT, HARBOUR, BACKWATER OR ESTUARY | 0.00 | 0.01 | *-100.00* |
| 76 | 004400177 | SURVEY AND MAP MAKING OTHER THAN THOSE BY GOVERNMENT DEPARTMENTS | 0.00 | 0.03 | *-100.00* |
| 77 | 004400178 | CLEANING SERVICES OTHER THAN IN RELATION TO AGRICULTURE,HORTICULT URE, HORTICULTURE, ANIMAL HUSBANDRY OR DAIRYING | 0.06 | 0.06 | *4.49* |
| 78 | 004400179 | MEMBERSHIP OF CLUB OR ASSOCITION WITH SPECIFIED EXCLUSIONS | 0.00 | 0.03 | *-98.98* |
| 79 | 004400180 | PACKAGING SERVICES | 0.00 | 0.62 | *-100.00* |
| 80 | 004400181 | MAILING LIST COMPILATION AND MAILING | 0.00 | 0.00 | *0.00* |
| 81 | 004400182 | CONSTRUCTION OF RESIDENTIAL COMPLEXES HAVING MORE THAN TWELVE RES IDENTIAL HOUSES OR APARTMENTS TOGETHER WITH COMMON AREAS & OTHER APURTENANCES | 0.92 | 5.63 | *-83.63* |
| 82 | 004400183 | SERVICE PROVIDED BY AREGISTRAR TO AN ISSUE | 0.00 | 0.00 | *0.00* |
| 83 | 004400184 | SERVICE PROVIDED BY A SHARE TRANSFER AGENT | 0.00 | 0.00 | *0.00* |
| 84 | 004400185 | AUTOMATED TELLER MACHINE OPERATIONS, MAINTENANCE OR MANAGEMENT | 0.00 | 0.00 | *0.00* |
| 85 | 004400186 | SERVICE PROVIDED BY A RECOVERY AGENT | 0.01 | 0.08 | *-82.00* |
| 86 | 004400187 | SALE OF SPACE OR TIME FOR ADVERTISMENT OTHER THAN THE IN PRINT MEDIA | 0.00 | 0.33 | *-98.64* |
| 87 | 004400188 | SPONSORSHIP SERVICES PROVIDED TOANYBODY CORPORATE OR FIRM OTHER THAN SPONSORSHIP OF SPORTS EVENTS | 0.00 | 0.00 | *0.00* |
| 88 | 004400189 | TRANSPORT OF PASSENGERS EMBARKING ON INTERNATIONAL JOURNEY BY AIR OTHER THAN THE ECONOMY CLASS PASSENGERS | 0.04 | 0.12 | *-67.32* |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | *Growth in %* |
|---|---|---|---|---|---|
| 89 | 004400190 | TRANSPORT OF GOODS IN CONTAINERS BY RAIL BY ANY PERSON OTHER THAN GOVERNMENT RAILWAY | 0.00 | 0.04 | *-100.00* |
| 90 | 004400191 | BUSINESS SUPPORT SERVICES | 0.07 | 1.33 | *-94.97* |
| 91 | 004400192 | AUCTIONERS SERVICE OTHER THAN AUCTION OF PROPERTY UNDER DIRECTION S OR ORDERS OF A COUNT OF LAW OR AUCTION BY THE CENTRAL GOVERNMENT | 0.00 | 0.00 | *0.00* |
| 92 | 004400193 | PUBLIC RELATIONS SERVICE | 0.00 | 0.09 | *-100.00* |
| 93 | 004400194 | SHIP MANAGEMENT SERVICES | 0.02 | 0.02 | *-20.24* |
| 94 | 004400195 | INTERNET TELEPHONY SERVICE | 0.01 | 0.08 | *-87.79* |
| 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 SERVIC ES | 0.08 | 0.47 | *-82.97* |
| 97 | 004400198 | SERVICES PROVIDED BY A TELEGRAPH AUTHORITY IN RELATION TO TELECOM MUNICATION SERVICES | 1.55 | 0.00 | *0.00* |
| 98 | 004400199 | SERVICES PROVIDED IN RELATION TO MINING OF MINERAL, OIL OR GAS | 0.71 | -8.11 | *-108.78* |
| 99 | 004400200 | SERVICES PROVIDED IN RELATION TO RENTING OF IMMOVABLE PROPERTY FOR USE IN COURSE OR FURTHER OF BUS OR COMMERCE | -12.63 | -2.35 | *438.42* |
| 100 | 004400201 | SERVICES PROVIDED IN RELATION TO EXECUTION OF A WORKS CONTRACT | 9.10 | 22.63 | *-59.80* |
| 101 | 004400202 | SERVICES PROVIDED IN RELATION TO DEVPT SUPPLY OF CONTENT FOR USE TELECOM SERVICES, ADVERTISING AGENCY SERVICES & DATABASE ASS ES OR RETREIVAL SERVICES | 0.00 | 0.00 | *0.00* |
| 102 | 004400203 | SERVICES PROVIDED BY ANY PERSON EXCPT BANKING CO. OR FI INCLDNG A NBFC OR ANY OTHER BODY CORPORATE OR COMM. CONCERN IN RELATIO TO ASSET MGMT INCLUDING PORTFOLIO MGMT & ALL FORMS OF FUND MGMT | 0.00 | 0.00 | *0.00* |
| 103 | 004400204 | SERVICE PROVIDED IN RELATION TO DESIGN SERVICES | 0.05 | 0.03 | *79.73* |
| 104 | 004400205 | SERVICES PROVIDED BY ANY PERSON IN RELATION TO INFORMATION TECHNOLOGY SOFTWARE FOR USE IN THE COURSE OR FURTHENANCE OF BUSINESS OR COMMERCE | 0.59 | 3.11 | *-80.96* |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | *Growth in %* |
|---|---|---|---|---|---|
| 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 | 0.13 | *-100.00* |
| 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 | 0.91 | 1.06 | *-13.70* |
| 110 | 004400211 | COSMETIC SURGERY OR PLASTIC SURGERY SERVICE | 0.00 | 0.07 | *-100.00* |
| 111 | 004400212 | TRANSPORT OF COASTAL GOODS & GOODS THROUGH NATIONAL WATERWAYS OR GOODS THROUGH INLAND WATER | 0.00 | 0.37 | *-100.00* |
| 112 | 004400213 | LEGAL CONSULTANCY SERVICE | 0.01 | 0.39 | *-96.98* |
| 113 | 004400214 | SERVICES OF PROMOTING MARKETING OR ORGANIZING OF GAMES OF CHANCE INCLUDING LOTTERY, BINGO OR LOTTO | 0.00 | 0.00 | *0.00* |
| 114 | 004400215 | HEALTH SERVICES LIKE (A) HEALTH CHECK UP UNDERTAKEN BY HOSPITALS OR MEDICAL ESTABLISHMENTS FOR EMPLO | 0.15 | 0.33 | *-53.14* |
| 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. | 0.08 | 1.35 | *-94.33* |
| 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 | 0.00 | *0.00* |
| 119 | 004400220 | SERVICES RELATED TO (A) TRANSFERRING TEMPORARILY OR (B) PERMITTING THE USE OR ENJOYMENT OF ANY COPYR | 0.00 | 0.21 | *-100.00* |
| 120 | 004400221 | SPECIAL SERVICES PROVIDED BY A BUILDER ETC. TO THE PROSPECTIVE BUYERS SUCH AS PROVIDING PREFERENTIAL | 0.00 | 0.00 | *0.00* |

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | *Growth in %* |
|---|---|---|---|---|---|
| 121 | 004400222 | SERVICES OF AIRCONDTIONED RESTURANTS | 0.04 | 1.28 | *-96.78* |
| 122 | 004400223 | SERVICES OF PROVIDING OF ACCOMODATIONS IN HOTELS | 0.10 | 0.76 | *-86.83* |
| 123 | 004400224 | ALL TAXABLE SERVICES | -0.03 | -0.01 | *263.75* |
| 124 | 004400225 | OTHER TAXABLE SERVICES | -61.28 | -1.56 | *3836.39* |
| 125 | 004400500 | RECEIPT AWAITING TRANSFER TO OTHER MINOR HEADS | 95.84 | 8.74 | *996.95* |
| 126 | 004400504 | PRIMARY EDUCATION CESS | 0.09 | 0.13 | *-31.84* |
| 127 | 004400505 | SECONDARY AND HIGHER EDUCATION CESS | 0.04 | 0.03 | *32.01* |
| 128 | 004400506 | SWACHH BHARAT CESS | 0.04 | 0.21 | *-80.00* |
| 129 | 004400507 | KRISHI KALYAN CESS | 0.04 | 0.22 | *-84.38* |
| 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** | **-408.04** | **-168.62** | *141.99* |
| **Service Tax Collected of other Ministries/Departments** | | | **0.00** | **0.14** | *-100.00* |
| | **Total Net Collection** | | **-408.04** | **-168.48** | *142.19* |

Note: The Collection made by other Ministries/Departments upto June, 2026 (FY 2026-27) is reported above.

## Health Security se National Security Cess

## (Head wise Break up of Collections)

(Rs. In Crores)

| Sl. No. | Head Code | Head Nomenclature | Upto the month of July, 2026 (FY 2026-27) | Upto the month of July, 2025 (FY 2025-26) | *Growth in %* |
|---|---|---|---|---|---|
| | **004500120** | **Health Security se National Security Cess** | | | |
| 1 | 0045001200101 | CESS COLLECTION | 1358.81 | 0.00 | *0.00* |
| 2 | 0045001200201 | INTEREST COLLECTION | 0.62 | 0.00 | *0.00* |
| 3 | 0045001200301 | PENALTY COLLECTION | 0.00 | 0.00 | *0.00* |
| 4 | 0045001200401 | OTHERS COLLECTION | 0.00 | 0.00 | *0.00* |
| 5 | 0045005000100 | RECEIPTS AWAITING TRANSFER TO HSNS CESS | 2045.81 | 0.00 | *0.00* |
| | | **Gross Collection Total (A)** | **3405.25** | **0.00** | *0.00* |
| 6 | 0045001200102 | DEDUCT REFUNDS-CESS | 0.00 | 0.00 | *0.00* |
| 7 | 0045001200202 | DEDUCT REFUNDS-INTEREST | 0.00 | 0.00 | *0.00* |
| 8 | 0045001200302 | DEDUCT REFUNDS-PENALTY | 0.00 | 0.00 | *0.00* |
| 9 | 0045001200402 | DEDUCT REFUNDS-OTHERS | 0.00 | 0.00 | *0.00* |
| | | **Refund Total (B)** | **0.00** | **0.00** | *0.00* |
| | | **Net Total (A+B)** | **3405.25** | **0.00** | *0.00* |

# GST Refund Report (FY 2026-27)

**(Rs. in crores)**

| | | PAOs | Major/Minor Head | FY 2025-26 (Syp.I) | FY 2026-27 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Qtr-I (April-June) | July | Progressive |
| (a) | (b) | (c ) | (d) | (e) | (f) | (g) | (h) |
| IGST | EXPORTS | 006893 e-PAO (IGST Dom) | 0008.02.101.02.02 | 129414.09 | 36442.49 | 13342.40 | 49784.89 |
| | UIN (against RFD 10) | 006893 e-PAO (IGST Dom) | 0008.02.101.02.07 | 178.66 | 52.01 | 15.57 | 67.58 |
| | Against RFD 01-A | Field PAOs | 0008.02.101.02.11/102.02/ 103.02/104.02/ 800.02 | 198.64 | 18.02 | 0.07 | 18.09 |
| | On-line Refund against RFD 01 | 008769 e-PAO (Single Authority) | 0008.02.101.02.11/102.02/ 103.02/104.02/800.02 | 76736.82 | 25576.50 | 9183.60 | 34760.10 |
| | Refund | 018576 e-PAO, Trichy | 0008.01.101.02.11 | 93.57 | 68.06 | 6.79 | 74.85 |
| | ***TOTAL*** | | ***IGST*** | ***206621.78*** | ***62157.08*** | ***22548.43*** | ***84705.51*** |
| CGST | UIN (against RFD 10) | 006893 e-PAO | 0005.00.101.02.07 | 233.57 | 62.96 | 24.91 | 87.87 |
| | Against RFD 01-A | Field PAOs | 0005.00.101.02.11/102.02/ 103.02/104.02/ 800.02 | 269.58 | 57.00 | 0.02 | 57.02 |
| | On- line Refund against RFD 01 | 008769 e-PAO (Single Authority) | 0005.00.101.02.11/102.02 103.02/104.02/800.02 | 39232.65 | 14279.56 | 3934.53 | 18214.09 |
| | ***TOTAL*** | | ***CGST*** | ***39,735.80*** | ***14399.52*** | ***3959.46*** | ***18358.98*** |
| UTGST (OT) | On-line Refund against RFD 01 | 008769-e-PAO (Single Authority) | 0007.06.101.02.11 | 4.50 | 1.55 | 5.04 | 6.59 |
| | ***TOTAL*** | | ***UTGST(OT)*** | ***4.50*** | ***1.55*** | ***5.04*** | ***6.59*** |
| GST COMP CESS | UIN (against RFD 10) | 006893 e_PAO | 0009.02.101.02.07 | 8.32 | 1.23 | 0.36 | 1.59 |
| | Against RFD 01-A | Field PAOs | 0009.02.101.02.11/102.02/ 103.02/104.02/ 800.02 | 0.24 | -0.01 | 0.00 | -0.01 |
| | On-line Refund against RFD 01 | 008769 e-PAO (Single Authority) | 0009.02.101.02.11/102 .02/ 103.02/104.02 | 4458.24 | 447.40 | 36.29 | 483.69 |
| | Refund | 018576 e-PAO, Trichy | 0009.01.101.02.11 | 1.46 | 0.73 | 0.00 | 0.73 |
| | ***TOTAL*** | | ***Comp. Cess*** | ***4,468.26*** | ***449.35*** | ***36.65*** | ***486.00*** |
| | ***Grand Total*** | | | ***2,50,830.34*** | ***77007.50*** | ***26549.58*** | ***103557.08*** |
| Refund (on behalf of State/ UTs) | UIN (against RFD 10) | 006893 ePAO (GST Mumbai) | **Balance (to be recovered)** | 35.80 | 19.85 | 5.46 | 25.31 |
| | On-line Refund against RFD 01 | 008769 e-PAO (Single Authority) | **Balance (to be recovered)** | 4624.44 | -175.83 | 290.37 | 114.54 |
| | ***TOTAL (Balance)*** | | | ***4660.24*** | ***-155.98*** | ***295.83*** | ***139.85*** |

**IGST REGULAR SETTLEMENT (Towards Center)**

| FY 2026-27 | | | | | (Rs. in crores) |
|---|---|---|---|---|---|
| Sl. No. | Month | Monthly Figure | | | Progressive Figure |
| | | Gross | Adjustment | Net | |
| 1 | April | 61,613.13 | 0.00 | 61,613.13 | - |
| 2 | May | 47,845.97 | 0.00 | 47,845.97 | 1,09,459.10 |
| 3 | June | 48,038.94 | 0.00 | 48,038.94 | 1,57,498.04 |
| 4 | July | 54,650.33 | 0.00 | 54,650.33 | 2,12,148.37 |

**IGST REGULAR SETTLEMENT (Towards States)**

| FY 2026-27 | | | | | (Rs. in crores) |
|---|---|---|---|---|---|
| Sl. No. | Month | Monthly Figure | | | Progressive Figure |
| | | Gross | Adjustment | Net | |
| 1 | April | 56,165.13 | 0.00 | 56,165.13 | - |
| 2 | May | 43,044.83 | 0.00 | 43,044.83 | 99,209.96 |
| 3 | June | 43,125.70 | 0.00 | 43,125.70 | 1,42,335.66 |
| 4 | July | 49,388.92 | 0.00 | 49,388.92 | 1,91,724.58 |

# IGST Regular Settlement (State/UT wise)

**(Rs. in crores)**

| Sl. No. | States | Head code | State Code | FY 2017-18 to FY 2024-25 | F.Y.2025-26 (Mar.Sy.I) | F.Y.2026-27 | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Qtr-I (April-June) | July | Progressive |
| 1 | Jammu & Kashmir | 0008.02.106/953/954 | 01 | 29516.34 | 5352.23 | 1586.67 | 538.73 | 2125.40 |
| 2 | Himachal Pradesh | 0008.02.106/953/954 | 02 | 17264.17 | 3888.20 | 1162.40 | 406.81 | 1569.21 |
| 3 | Punjab | 0008.02.106/953/954 | 03 | 71436.76 | 17773.73 | 4848.29 | 1666.17 | 6514.46 |
| 4 | Chandigarh | 0008.02.107/956/957 | 04 | 8598.03 | 1742.34 | 508.91 | 153.43 | 662.34 |
| 5 | Uttarakhand | 0008.02.106/953/954 | 05 | 13266.15 | 4410.81 | 1589.50 | 503.70 | 2093.20 |
| 6 | Haryana | 0008.02.106/953/954 | 06 | 69086.84 | 24326.82 | 7642.91 | 2910.80 | 10553.71 |
| 7 | Delhi | 0008.02.106/953/954 | 07 | 84326.06 | 19178.71 | 5159.56 | 1323.77 | 6483.33 |
| 8 | Rajasthan | 0008.02.106/953/954 | 08 | 113127.12 | 27455.49 | 7389.20 | 2549.05 | 9938.25 |
| 9 | Uttar Pradesh | 0008.02.106/953/954 | 09 | 243050.08 | 51030.36 | 14608.55 | 4627.80 | 19236.35 |
| 10 | Bihar | 0008.02.106/953/954 | 10 | 98273.91 | 21540.34 | 5712.30 | 2022.64 | 7734.95 |
| 11 | Sikkim | 0008.02.106/953/954 | 11 | 2784.35 | 671.78 | 179.39 | 58.94 | 238.33 |
| 12 | Arunachal Pradesh | 0008.02.106/953/954 | 12 | 6033.35 | 1293.31 | 405.96 | 102.54 | 508.51 |
| 13 | Nagaland | 0008.02.106/953/954 | 13 | 4312.85 | 810.68 | 213.55 | 69.30 | 282.85 |
| 14 | Manipur | 0008.02.106/953/954 | 14 | 5388.57 | 827.64 | 191.34 | 42.56 | 233.90 |
| 15 | Mizoram | 0008.02.106/953/954 | 15 | 3844.45 | 718.12 | 204.47 | 57.58 | 262.05 |
| 16 | Tripura | 0008.02.106/953/954 | 16 | 6204.89 | 1101.13 | 287.91 | 85.51 | 373.42 |
| 17 | Meghalaya | 0008.02.106/953/954 | 17 | 5672.07 | 1125.95 | 304.52 | 94.89 | 399.41 |
| 18 | Assam | 0008.02.106/953/954 | 18 | 45175.45 | 11316.71 | 2530.06 | 785.86 | 3315.92 |
| 19 | West Bengal | 0008.02.106/953/954 | 19 | 105318.08 | 22761.55 | 6238.86 | 2015.35 | 8254.21 |
| 20 | Jharkhand | 0008.02.106/953/954 | 20 | 23676.68 | 3249.53 | 455.85 | 276.41 | 732.26 |
| 21 | Odisha | 0008.02.106/953/954 | 21 | 40412.57 | 5146.71 | 1334.28 | 306.89 | 1641.18 |
| 22 | Chhattisgarh | 0008.02.106/953/954 | 22 | 25951.14 | 5033.12 | 553.69 | 255.46 | 809.16 |

(Rs in crores)

| Sl. No. | States | Head code | State Code | FY 2017-18 to FY 2024-25 | F.Y.2025-26 (Mar.Sy.I) | F.Y.2026-27 | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Qtr-I (April-June) | July | Progressive |
| 23 | Madhya Pradesh | 0008.02.106/953/954 | 23 | 104883.59 | 20850.84 | 5497.96 | 1847.34 | 7345.30 |
| 24 | Gujarat | 0008.02.106/953/954 | 24 | 107489.33 | 33350.66 | 11084.33 | 3839.72 | 14924.05 |
| 25 | Daman and Diu | 0008.02.107/956/957 | 25 | 90.81 | 0.44 | 0.03 | 0.02 | 0.05 |
| 26 | Dadra & Nagar Haveli | 0008.02.107/956/957 | 26 | 2162.96 | 605.40 | 101.50 | 70.88 | 172.38 |
| 27 | Maharashtra | 0008.02.106/953/954 | 27 | 249412.47 | 74811.89 | 22194.10 | 8229.88 | 30423.98 |
| 28 | Karnataka | 0008.02.106/953/954 | 29 | 176806.54 | 39085.03 | 11185.59 | 4440.41 | 15626.00 |
| 29 | Goa | 0008.02.106/953/954 | 30 | 9222.80 | 2023.24 | 553.94 | 190.65 | 744.59 |
| 30 | Lakshadweep | 0008.02.107/956/957 | 31 | 279.26 | 20.98 | 26.38 | 8.20 | 34.58 |
| 31 | Kerala | 0008.02.106/953/954 | 32 | 100046.62 | 18749.35 | 5014.87 | 1729.48 | 6744.35 |
| 32 | Tamil Nadu | 0008.02.106/953/954 | 33 | 137081.90 | 32207.86 | 10127.78 | 3556.40 | 13684.18 |
| 33 | Puducherry | 0008.02.106/953/954 | 34 | 4293.66 | 936.65 | 285.17 | 94.36 | 379.52 |
| 34 | Andaman & Nicobar | 0008.02.107/956/957 | 35 | 1903.95 | 490.98 | 119.87 | 39.08 | 158.95 |
| 35 | Telangana | 0008.02.106/953/954 | 36 | 116557.41 | 24441.17 | 6656.51 | 2340.84 | 8997.35 |
| 36 | Andhra Pradesh | 0008.02.106/953/954 | 37 | 100192.11 | 19885.57 | 5814.09 | 1993.835 | 7807.93 |
| 37 | Ladaakh | 0008.02.107/956/957 | 38 | 1566.17 | 435.78 | 85.0974 | 46.66972 | 131.77 |
| 38 | UT (Other Territory) | 0008.02.107/956/957 | 97 | 3209.14 | 2178.36 | 480.2778 | 106.9634 | 587.24 |
| | **Total** | | | **21,37,918.62** | **500829.45** | **142335.66** | **49388.92** | **191724.58** |

## 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 | 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 (Mar.Sy.I) | 0.00 | 23,000.00 | -23,000.00 | 0.00 | 22,829.36 | -22,829.36 | 0.00 | 170.64 | -170.64 | **0.00** | **46,000.00** | **-46,000.00** |
| **FY 2026-27** | | | | | | | | | | | | |
| Apr-26 | 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-26 | 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-26 | 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-26 | 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** | **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 2025-26 (Mar.Sy.I) | FY 2026-27 | | Progressive FY 2017-18 to July, 2026 |
|---|---|---|---|---|---|---|---|
| | | | | | Qtr-I (April-June) | July | |
| 1 | Jammu and Kashmir | 0008.02.960 | 01 | 1688.41 | 0.00 | 0.00 | **1688.41** |
| 2 | Himachal Pradesh | 0008.02.960 | 02 | 1345.08 | 0.00 | 0.00 | **1345.08** |
| 3 | Punjab | 0008.02.960 | 03 | 5430.45 | 0.00 | 0.00 | **5430.45** |
| 4 | Chandigarh | 0008.02.961 | 04 | 488.90 | 0.00 | 0.00 | **488.90** |
| 5 | Uttarakhand | 0008.02.960 | 05 | 2010.08 | 0.00 | 0.00 | **2010.08** |
| 6 | Haryana | 0008.02.960 | 06 | 5629.15 | 0.00 | 0.00 | **5629.15** |
| 7 | Delhi | 0008.02.960 | 07 | 6153.26 | 0.00 | 0.00 | **6153.26** |
| 8 | Rajasthan | 0008.02.960 | 08 | 5968.18 | 0.00 | 0.00 | **5968.18** |
| 9 | Uttar Pradesh | 0008.02.960 | 09 | 10933.64 | 0.00 | 0.00 | **10933.64** |
| 10 | Bihar | 0008.02.960 | 10 | 4176.26 | 0.00 | 0.00 | **4176.26** |
| 11 | Sikkim | 0008.02.960 | 11 | 73.57 | 0.00 | 0.00 | **73.57** |
| 12 | Arunachal Pradesh | 0008.02.960 | 12 | 32.83 | 0.00 | 0.00 | **32.83** |
| 13 | Nagaland | 0008.02.960 | 13 | 45.60 | 0.00 | 0.00 | **45.60** |
| 14 | Manipur | 0008.02.960 | 14 | 70.47 | 0.00 | 0.00 | **70.47** |
| 15 | Mizoram | 0008.02.960 | 15 | 30.08 | 0.00 | 0.00 | **30.08** |
| 16 | Tripura | 0008.02.960 | 16 | 259.52 | 0.00 | 0.00 | **259.52** |
| 17 | Meghalaya | 0008.02.960 | 17 | 199.05 | 0.00 | 0.00 | **199.05** |
| 18 | Assam | 0008.02.960 | 18 | 2007.61 | 0.00 | 0.00 | **2007.61** |
| 19 | West Bengal | 0008.02.960 | 19 | 7194.55 | 0.00 | 0.00 | **7194.55** |
| 20 | Jharkhand | 0008.02.960 | 20 | 2428.50 | 0.00 | 0.00 | **2428.50** |
| 21 | Odisha | 0008.02.960 | 21 | 3931.90 | 0.00 | 0.00 | **3931.90** |

**(Rs. in crores)**

| Sl. No. | States | Head Code | State Code | FY 2017-18 to FY 2025-26 (Mar.Sy.I) | FY 2026-27 | | Progressive FY 2017-18 to July, 2026 |
|---|---|---|---|---|---|---|---|
| | | | | | Qtr-I (April-June) | July | |
| 22 | Chhattisgarh | 0008.02.960 | 22 | 2779.82 | 0.00 | 0.00 | **2779.82** |
| 23 | Madhya Pradesh | 0008.02.960 | 23 | 5232.37 | 0.00 | 0.00 | **5232.37** |
| 24 | Gujarat | 0008.02.960 | 24 | 11120.58 | 0.00 | 0.00 | **11120.58** |
| 25 | Daman and Diu | 0008.02.961 | 25 | 317.72 | 0.00 | 0.00 | **317.72** |
| 26 | Dadra and Nagar Haveli | 0008.02.961 | 26 | 262.81 | 0.00 | 0.00 | **262.81** |
| 27 | Maharashtra | 0008.02.960 | 27 | 22778.92 | 0.00 | 0.00 | **22778.92** |
| 28 | Karnataka | 0008.02.960 | 29 | 13217.12 | 0.00 | 0.00 | **13217.12** |
| 29 | Goa | 0008.02.960 | 30 | 831.55 | 0.00 | 0.00 | **831.55** |
| 30 | Lakshdeep | 0008.02.960 | 31 | 0.00 | 0.00 | 0.00 | **0.00** |
| 31 | Kerala | 0008.02.960 | 32 | 5973.89 | 0.00 | 0.00 | **5973.89** |
| 32 | Tamil Nadu | 0008.02.960 | 33 | 11058.53 | 0.00 | 0.00 | **11058.53** |
| 33 | Puducherry | 0008.02.960 | 34 | 421.32 | 0.00 | 0.00 | **421.32** |
| 34 | Andaman & Nicobar Islands | 0008.02.961 | 35 | 19.97 | 0.00 | 0.00 | **19.97** |
| 35 | Telangana | 0008.02.960 | 36 | 5370.59 | 0.00 | 0.00 | **5370.59** |
| 36 | Andhra Pradesh | 0008.02.960 | 37 | 4517.71 | 0.00 | 0.00 | **4517.71** |
| | **Total** | | | **144000.00** | **0.00** | **0.00** | **144000.00** |

**Statement No. 1**

**Accounts Figure during the month of July, 2026 (FY 2026-27)**

**(Rs. in Crores)**

| Accounts Figure during the month of July, 2026 (FY 2026-27) | | | | | | | Accounts Figure during the month of July, 2025 (FY 2025-26) | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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** | **1019020** | 39870.75 | 3959.46 | 54650.33 | 90561.62 | ***8.89*** | **1010890** | 35319.41 | 3770.46 | 48352.48 | 79901.43 | 0.00 | 79901.43 | ***7.90*** |
| **0007-UTGST (OT)** | **0** | 54.27 | 5.04 | 106.96 | 156.19 | ***0.00*** | **0** | 33.29 | 0.00 | 152.47 | 185.76 | 0.00 | 185.76 | ***0.00*** |
| **0008-IGST (IMP)** | | 70000.12 | 6.79 | 0.00 | 69993.33 | | | 44434.52 | 0.09 | 0.00 | 44434.43 | 0.00 | 44434.43 | |
| **0008-IGST (Dom)** | | 56974.38 | 22541.64 | -104039.25 | -69606.51 | | | 51773.37 | 21182.34 | -90430.65 | -59839.62 | 0.00 | -59839.62 | |
| **0008-IGST (Total)** | **0** | **126974.50** | **22548.43** | **-104039.25** | **386.82** | ***0.00*** | **0** | **96207.89** | **21182.43** | **-90430.65** | **-15405.19** | **0.00** | **-15405.19** | ***0.00*** |
| **0009-Comp. Cess (IMP)** | | 1.31 | 0.00 | 0.00 | 1.31 | | | 990.97 | 0.00 | 0.00 | 990.97 | 0.00 | 990.97 | |
| **0009-Comp. Cess (Dom)** | | 52.80 | 36.65 | 0.00 | 16.15 | | | 11580.93 | 592.43 | 0.00 | 10988.50 | 0.00 | 10988.50 | |
| **0009-Comp. Cess (Total)** | **0** | **54.11** | **36.65** | **0.00** | **17.46** | ***0.00*** | **167110** | **12571.90** | **592.43** | **0.00** | **11979.47** | **0.00** | **11979.47** | ***7.17*** |
| **Total (A)** | **1019020** | **166953.63** | **26549.58** | **-49281.96** | **91122.09** | ***8.94*** | **1178000** | **144132.49** | **25545.32** | **-41925.70** | **76661.47** | **0.00** | **76661.47** | ***6.51*** |
| **0037-Custom (Cash)** | **241623.51** | 28002.75 | 4548.71 | 0.00 | 23454.04 | ***9.71*** | **209164.75** | 18465.85 | 2885.42 | 0.00 | 15575.31 | 5.12 | 15580.43 | ***7.45*** |
| **0037-Custom (Scrips)** | **29576.49** | 2440.14 | 0.00 | 0.00 | 2440.14 | ***8.25*** | **30835.25** | 2535.43 | 0.00 | 0.00 | 2535.43 | 0.00 | 2535.43 | ***8.22*** |
| **0037-Custom Cash+Scrips** | **271200** | **30442.89** | **4548.71** | **0.00** | **25894.18** | ***9.55*** | **240000** | **21001.28** | **2885.42** | **0.00** | **18110.74** | **5.12** | **18115.86** | ***7.55*** |
| **0038-U.E.D** | **388910** | 21471.88 | 89.60 | 0.00 | 21382.28 | ***5.50*** | **317000** | 28481.26 | 123.32 | 0.00 | 28357.94 | 0.00 | 28357.94 | ***8.95*** |
| **0044-SERVICE Tax** | **0** | 28.72 | 61.61 | 0.00 | -32.89 | ***0.00*** | **100** | 54.58 | 70.54 | 0.00 | -15.99 | 0.03 | -15.96 | ***-15.96*** |
| **004500120-HSNS Cess** | **14000** | 788.09 | 0.00 | 0.00 | 788.09 | ***5.63*** | **0** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | ***0.00*** |
| **TOTAL (B)** | **674110** | **52731.58** | **4699.92** | **0.00** | **48031.66** | ***7.13*** | **557100** | **49537.12** | **3079.28** | **0.00** | **46452.69** | **5.15** | **46457.84** | ***8.34*** |
| **Total (A+B)** | **1693130** | **219685.21** | **31249.50** | **-49281.96** | **139153.75** | ***8.22*** | **1735100** | **193669.61** | **28624.60** | **-41925.70** | **123114.16** | **5.15** | **123119.31** | ***7.10*** |

**NOTE:-**

1. The difference between Net collection reported earlier in Monthly Flash Figure Report (Rs. 132932.86 crores) and Account Figure of July, 2026 is around 4.68 %.

2. The Accounts Figure during the month of July, 2025 (FY 2025-26) are inclusive of collection made by other Min./Deptts., whereas the figure July, 2026 (FY 2026-27) 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 beyong 14 nautical miles of the coast line.

5. Scrips head code under customs 0037.00.101.99 -Basic Duty paid through Scrips. The Collection of HSNS Cess (Health Security se National Security Cess) has started w.e.f. 01.02.2026

**6. Total Net Collection (CGA) = Gross Collection - Refund + Apportionment. Net Collection (CGA) = Net Collecion (CBIC) + Collection by other Min./Deptt**

Statement No. 2

## Accounts Figure up to the month of July, 2026 (F.Y. 2026-27)

(Rs. in Crores)

| Accounts Figure up to the month of July, 2026 (FY 2026-27) | | | | | | | | | Accounts Figure up to the month of July, 2025 (FY 2025-26) | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | 1019020 | 167721.71 | 18358.98 | 212148.37 | 361511.10 | 0.00 | 361511.10 | *35.48* | 1010890 | 154174.81 | 14766.75 | 172216.72 | 311624.78 | 0.00 | 311624.78 | *30.83* |
| 0007-UTGST (OT) | 0 | 186.17 | 6.59 | 587.24 | 766.82 | 0.00 | 766.82 | | 0 | 124.74 | 0.00 | 415.64 | 540.38 | 0.00 | 540.38 | *0.00* |
| 0008-IGST (IMP) | | 247570.40 | 74.85 | 0.00 | 247495.55 | 0.00 | 247495.55 | | | 173496.74 | 0.21 | 0.00 | 173496.53 | 0.00 | 173496.53 | |
| 0008-IGST (Dom) | | 234542.31 | 84630.66 | -403872.95 | -253961.30 | 0.00 | -253961.30 | | | 228355.61 | 73844.97 | -316100.06 | -161589.42 | 0.00 | -161589.42 | |
| 0008-IGST (Total) | 0 | 482112.71 | 84705.51 | -403872.95 | -6465.75 | 0.00 | -6465.75 | *0.00* | 0 | 401852.35 | 73845.18 | -316100.06 | 11907.11 | 0.00 | 11907.11 | *0.00* |
| 0009-Comp. Cess (IMP) | | 1.74 | 0.73 | 0.00 | 1.01 | 0.00 | 1.01 | | | 4141.50 | 0.00 | 0.00 | 4141.50 | 0.00 | 4141.50 | |
| 0009-Comp. Cess (Dom) | | 694.94 | 485.27 | 0.00 | 209.67 | 0.00 | 209.67 | | | 47739.23 | 1575.88 | 0.00 | 46163.35 | 0.00 | 46163.35 | |
| 0009-Comp. Cess (Total) | 0 | 696.68 | 486.00 | 0.00 | 210.68 | 0.00 | 210.68 | *0.00* | 167110 | 51880.73 | 1575.88 | 0.00 | 50304.85 | 0.00 | 50304.85 | *30.10* |
| Total (A) | 1019020 | 650717.27 | 103557.08 | -191137.34 | 356022.85 | 0.00 | 356022.85 | *34.94* | 1178000 | 608032.63 | 90187.81 | -143467.70 | 374377.12 | 0.00 | 374377.12 | *31.78* |
| 0037-Customs (Cash) | 241623.51 | 92308.70 | 14583.54 | 0.00 | 77685.54 | 39.62 | 77725.16 | *32.17* | 209164.75 | 69430.40 | 11435.67 | 0.00 | 57935.21 | 59.52 | 57994.73 | *27.73* |
| 0037- Scrips | 29576.49 | 5910.47 | 0.00 | 0.00 | 5910.47 | 0.00 | 5910.47 | *19.98* | 30835.25 | 2535.43 | 0.00 | 0.00 | 2535.43 | 0.00 | 2535.43 | *8.22* |
| Total - Customs (Cash+Scrips) | 271200 | 98219.17 | 14583.54 | 0.00 | 83596.01 | 39.62 | 83635.63 | *30.84* | 240000 | 71965.83 | 11435.67 | 0.00 | 60470.64 | 59.52 | 60530.16 | *25.22* |
| 0038-U.E.D | 388910 | 65199.18 | 668.22 | 0.00 | 64530.96 | 0.00 | 64530.96 | *16.59* | 317000 | 84494.39 | 531.31 | 0.00 | 83961.72 | 1.36 | 83963.08 | *26.49* |
| 0044-SERVICE Tax | 0 | 149.81 | 557.85 | 0.00 | -408.04 | 0.00 | -408.04 | *0.00* | 100 | 167.18 | 335.66 | 0.00 | -168.62 | 0.14 | -168.48 | *-168.48* |
| 004500120-HSNS Cess | 14000 | 3405.25 | 0.00 | 0.00 | 3405.25 | 0.00 | 3405.25 | *24.32* | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | *0.00* |
| TOTAL (B) | 674110 | 166973.41 | 15809.61 | 0.00 | 151124.18 | 39.62 | 151163.80 | *22.42* | 557100 | 156627.40 | 12302.64 | 0.00 | 144263.74 | 61.02 | 144324.76 | *25.91* |
| Total (A+B) | 1693130 | 817690.68 | 119366.69 | -191137.34 | 507147.03 | 39.62 | 507186.65 | *29.96* | 1735100 | 764660.03 | 102490.45 | -143467.70 | 518640.86 | 61.02 | 518701.88 | *29.89* |

**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 are up to the month of June, 2026 (FY 2026-27). (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. **The Collection of HSNS Cess (Health Security se National Security Cess) has started w.e.f. 01.02.2026**

**4. Total Net Collection (CGA) = Gross Collection - Refund + Apportionment.** **Total Net Collection (CGA) = Net Collecion (CBIC) + Collection by other Min./Deptt**

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