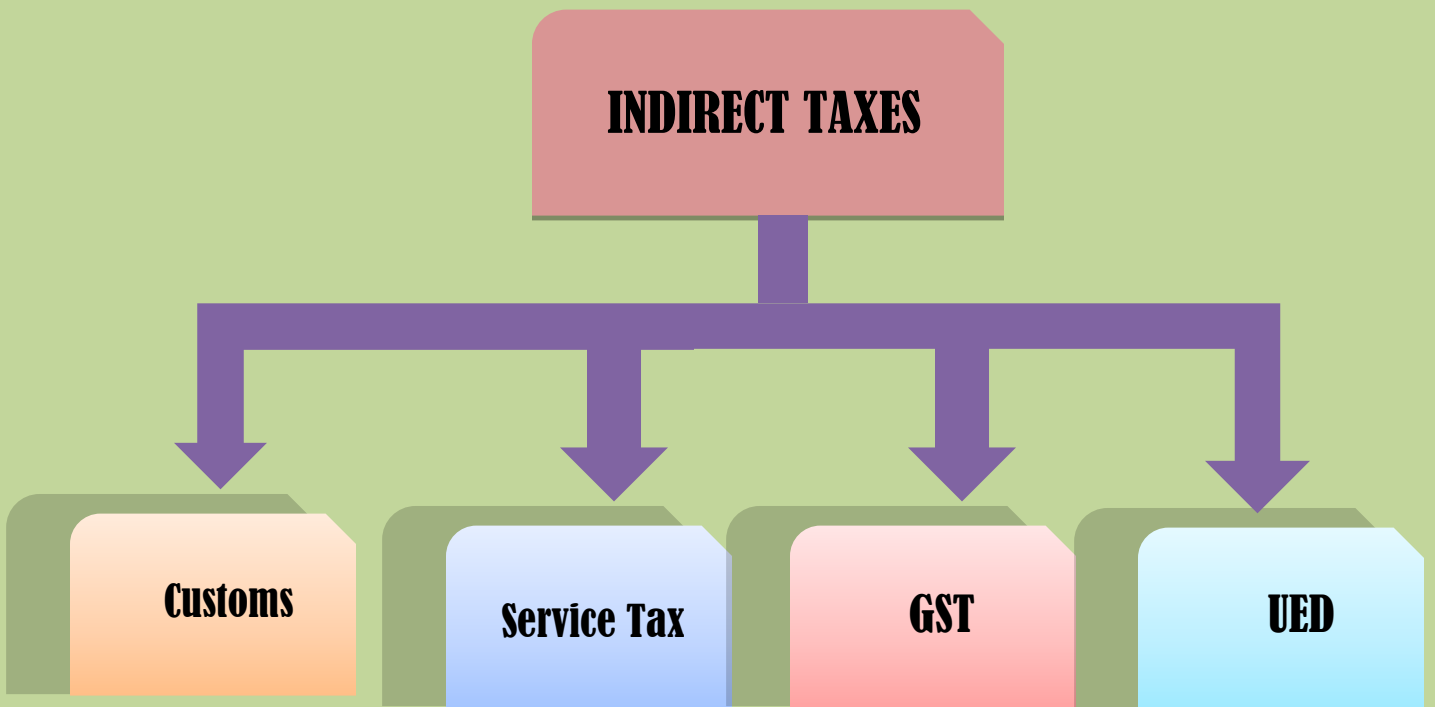




AN OVERVIEW OF INDIRECT TAXES

OCTOBER, 2025



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

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INDIRECT TAX COLLECTION

October, 2025

Executive Summary

Gross Collections

- Gross collection of Indirect Taxes (including GST) upto **October, 2025** is **Rs. 13,41,500.86 crore** in comparisons to **Rs. 12,88,337.01 crore** upto October in previous year, showing a growth of **4.13%**. Out of the Total Gross collection, the share of **CGST** is **Rs. 2,58,404.78 crore**, **UTGST (OT)** is **Rs. 206.89 crore**, **IGST** is **Rs. 6,86,985.84 crore**, **Compensation Cess** is **Rs. 83,404.71 crore**, **Custom Duty** is **Rs. 1,48,142.18 crore**, **UED** is **Rs. 1,64,086.26 crore** and **Service Tax** is **Rs. 270.20 crore**.

Net Collections (Total)

- Net collection upto **October, 2025** is **Rs. 8,96,073.55 crore** as compared to **Rs. 8,81,518.33 crore** upto October in previous year showing a growth of **1.65%**. The net collection is **51.64%** of the B.E. of **Rs. 17,35,100 crore**.

Custom Duty (Net)

- Net collection upto **October, 2025** is **Rs. 1,28,806.64 crore** which is **53.67%** of B.E.

Customs Duty drawback and Refund

- The Custom duty drawback & Refund payments upto **October, 2025** are **Rs. 19,335.54 crore**. (13.05% of Gross Collections)

Union Excise Duty (Net)

- Net collection of Excise Duty upto **October, 2025** is **Rs. 1,63,206.35 crore** which is **51.48%** of B.E.

Union Excise Duty Refund

- The UED Refund payments upto **October, 2025** are **Rs. 879.91 crore**. (0.54 % of Gross Collections)

Service-Tax (Net)

- Net collection of Service Tax **upto October, 2025** is **Rs. -1,136.84 crore** which is - **1,136.84 % of B.E.**

Service Tax Refund

- The Service Tax Refund payments **upto October, 2025** are **Rs. 1,407.04 crore.** (520.74% of Gross Collections)

CGST (Net)

- Net Collection of CGST **upto October, 2025** is **Rs. 5,53,607.03 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 October, 2025** is **Rs. 893.06 crore.**

IGST (Net)

- Net collection of IGST **upto October, 2025** is **Rs. -29,806.00 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 October, 2025** is **Rs. 80,503.31 crore.**

Refund of GST

- *An amount of **Rs. 1,53,564.55 crore** has been paid as GST Refund upto October, 2025 with following details:*

➤ CGST:	Rs. 23,760.83 crore
➤ UTGST (OT)	Rs. 1.75 crore
➤ IGST:	Rs. 1,26,900.57 crore
➤ Comp. Cess:	Rs. 2,901.40 crore

Executive Summary

Budget Estimate F.Y. 2025-26

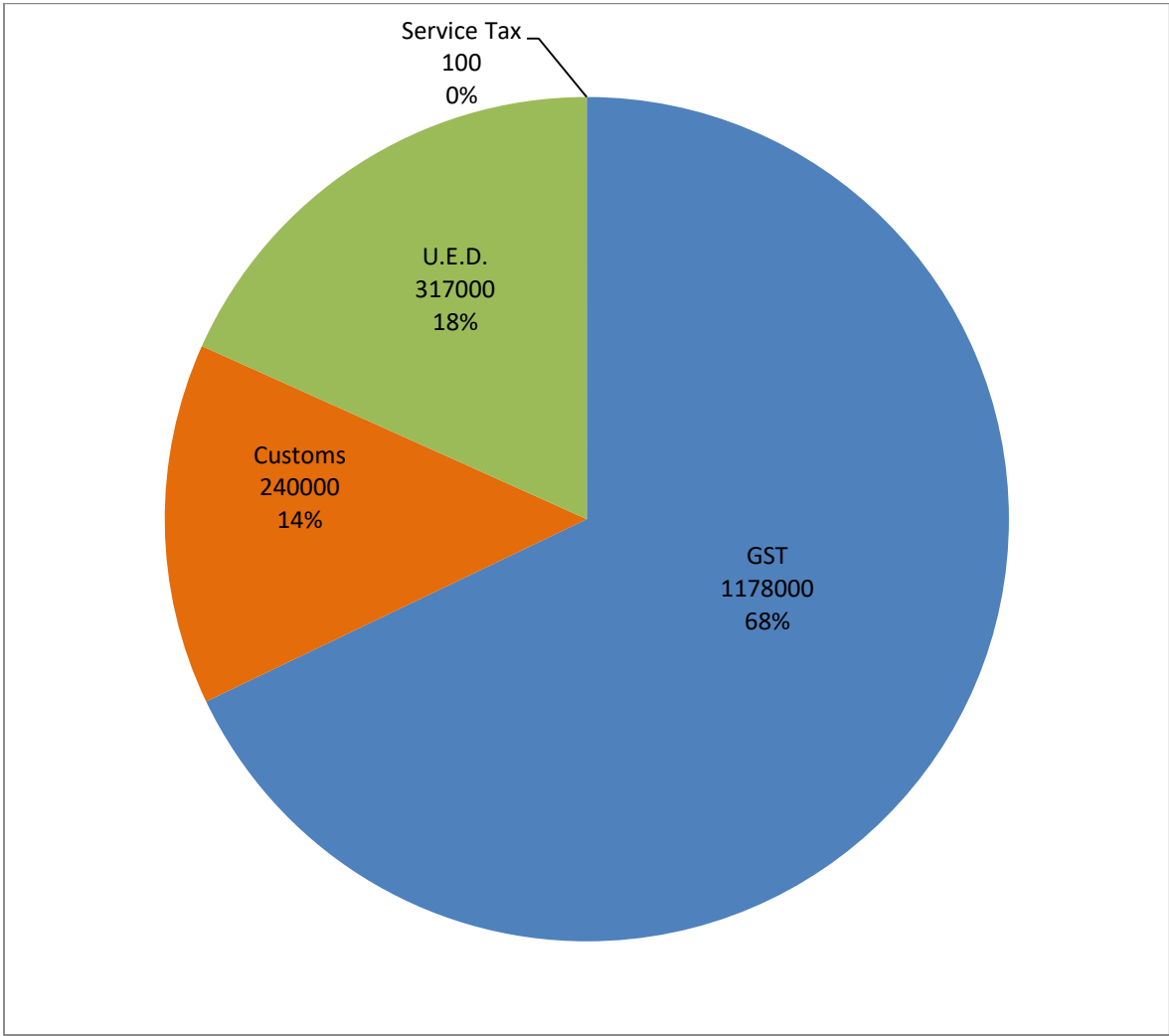
Micro Perspective:-

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

Budget Estimate F.Y. 2025-26

(Rs. In Crores)

Total Budget Estimate Rs. 17,35,100 Crores



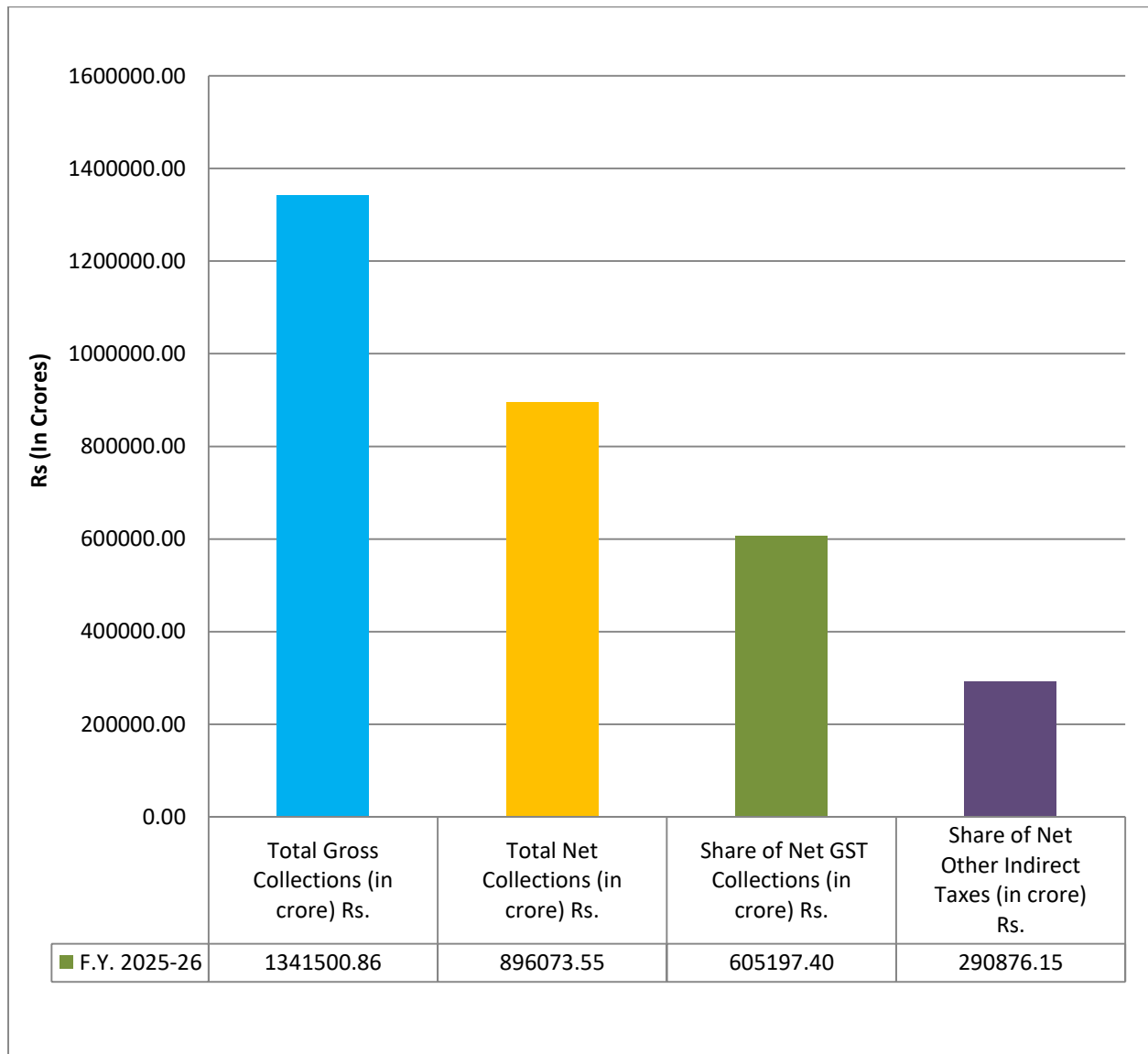
Cumulative Collections upto October, 2025

Indirect Taxes

1. Total Gross Collections (% of Total B.E.)	Rs. 13,41,500.86 Crores 77.32%
2. Total Net Collections (% of Total B.E.)	Rs. 8,96,073.55 Crores 51.64%
2(a) Share of Net GST Collections (% of Total GST B.E.)	Rs. 6,05,197.40 Crores 51.37 %
2(b) Share of Net Other Indirect Tax (% of Total Non-GST B.E.)	Rs. 2,90,876.15 Crores 52.21 %

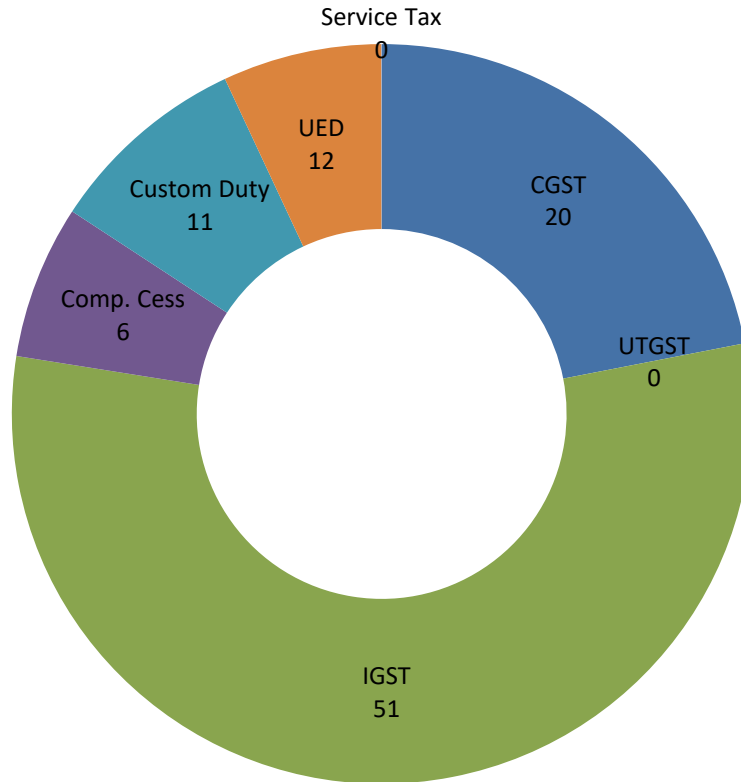
Cumulative Collections upto October, 2025

Indirect Taxes (Rs. In Crores)



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

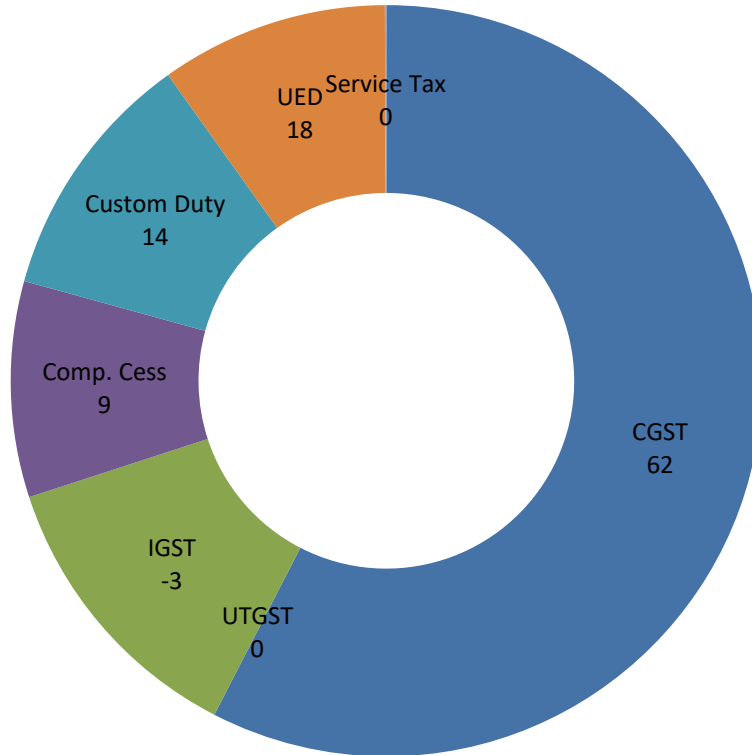
Gross Collection (in Percentage)



S. No.	Tax Head	Gross Collection (In Crores)
1	CGST	258404.78
2	UTGST	206.89
3	IGST	686985.84
4	Comp. Cess	83404.71
5	Custom Duty	148142.18
6	Union Excise Duty	164086.26
7	Service Tax	270.20

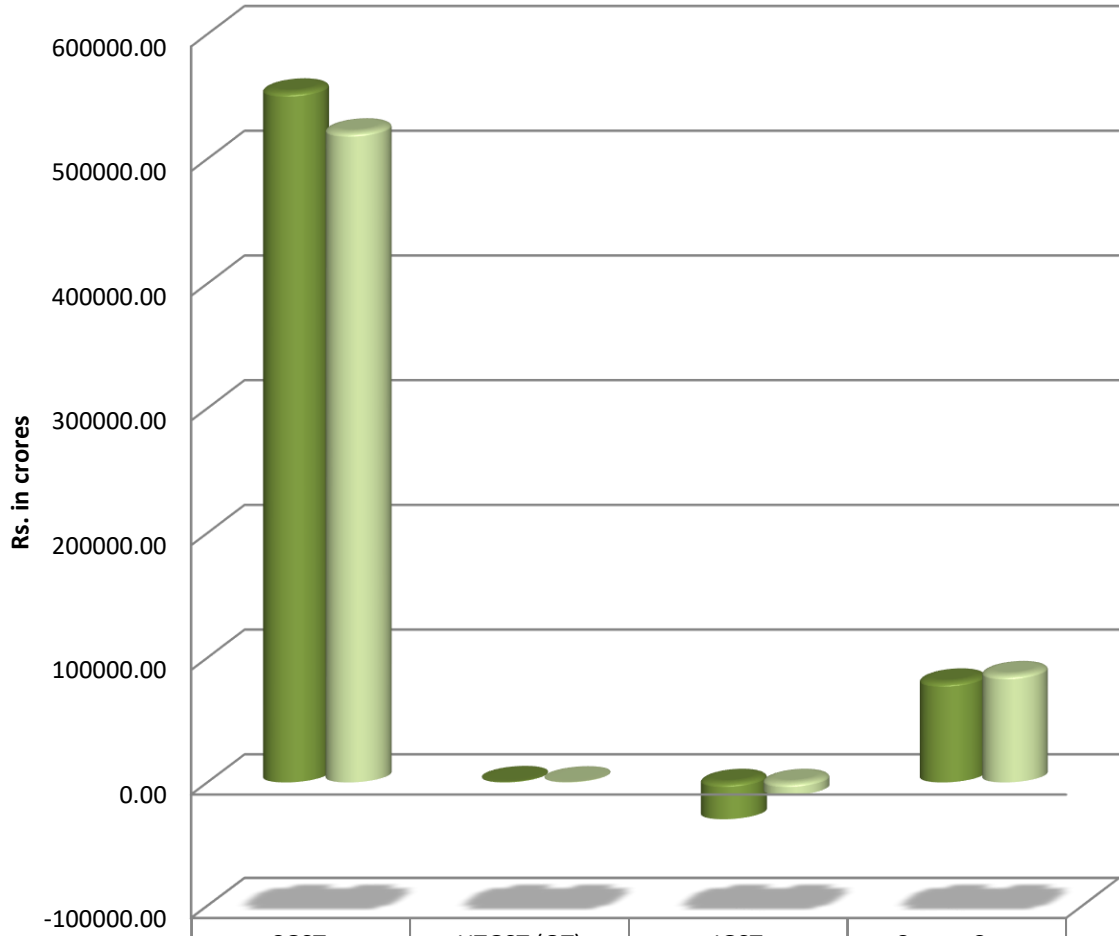
Indirect Taxes
Net Collection at a glance
(upto October, 2025)

Net Collection (in Percentage)



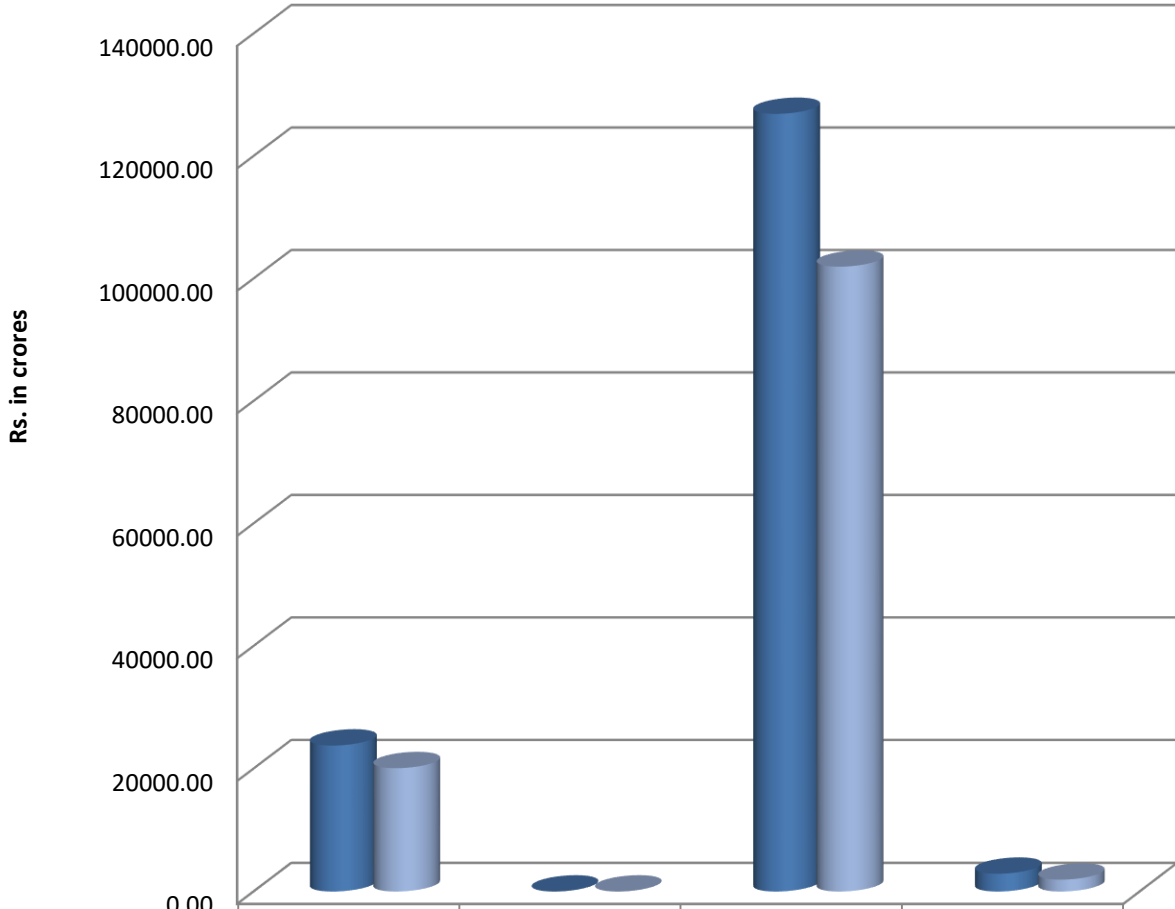
S. No.	Tax Head	Net Collection (In Crores)
1	CGST	553607.03
2	UTGST	893.06
3	IGST	-29806.00
4	Comp. Cess	80503.31
5	Custom Duty	128806.64
6	Union Excise Duty	163206.35
7	Service Tax	-1136.84

GST Net Collections upto October, 2025



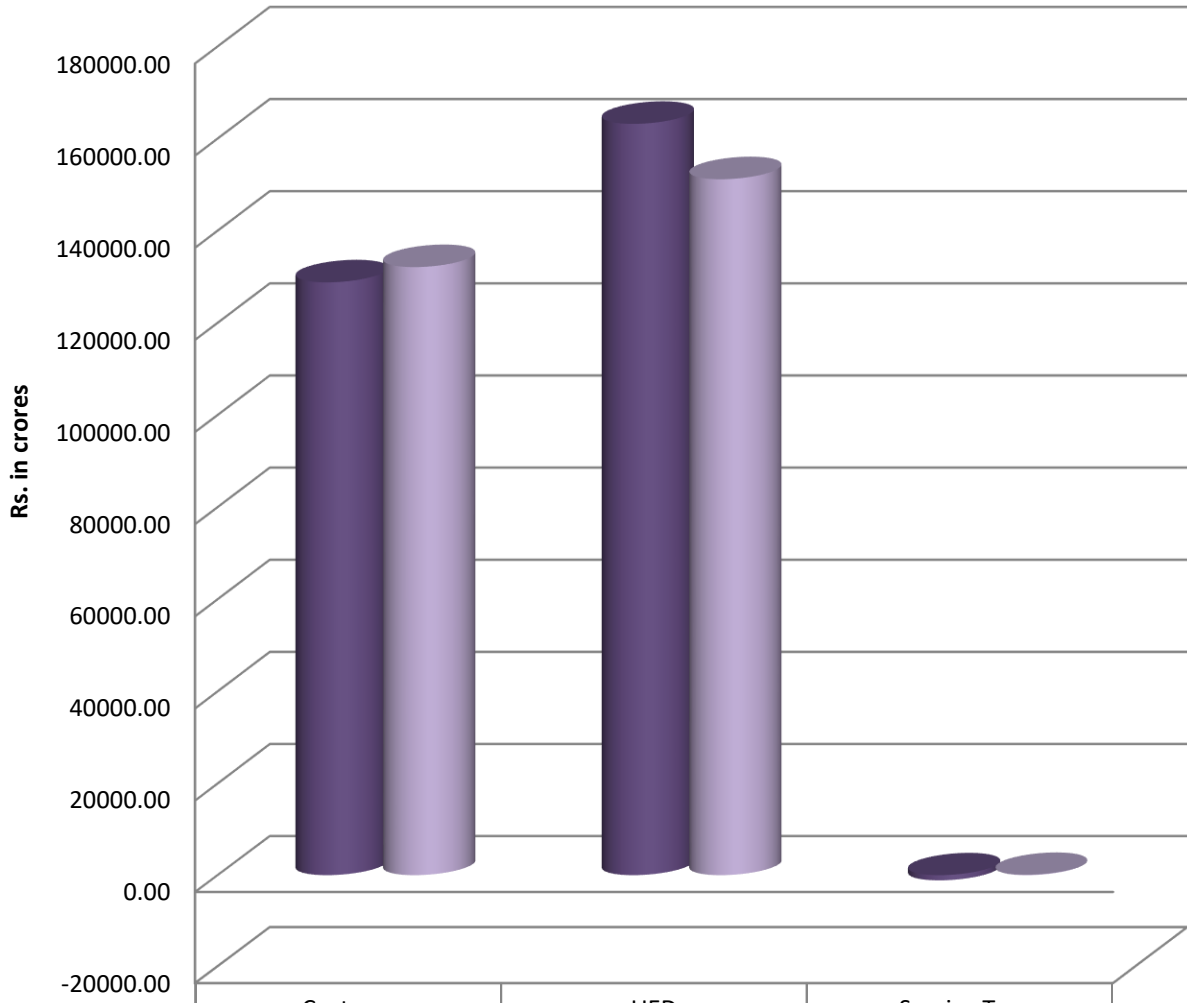
	CGST	UTGST (OT)	IGST	Comp. Cess
■ FY 2025-26	553607.03	893.06	-29806.00	80503.31
■ FY 2024-25	521598.78	495.98	-10447.92	86482.10

GST Refunds upto October, 2025



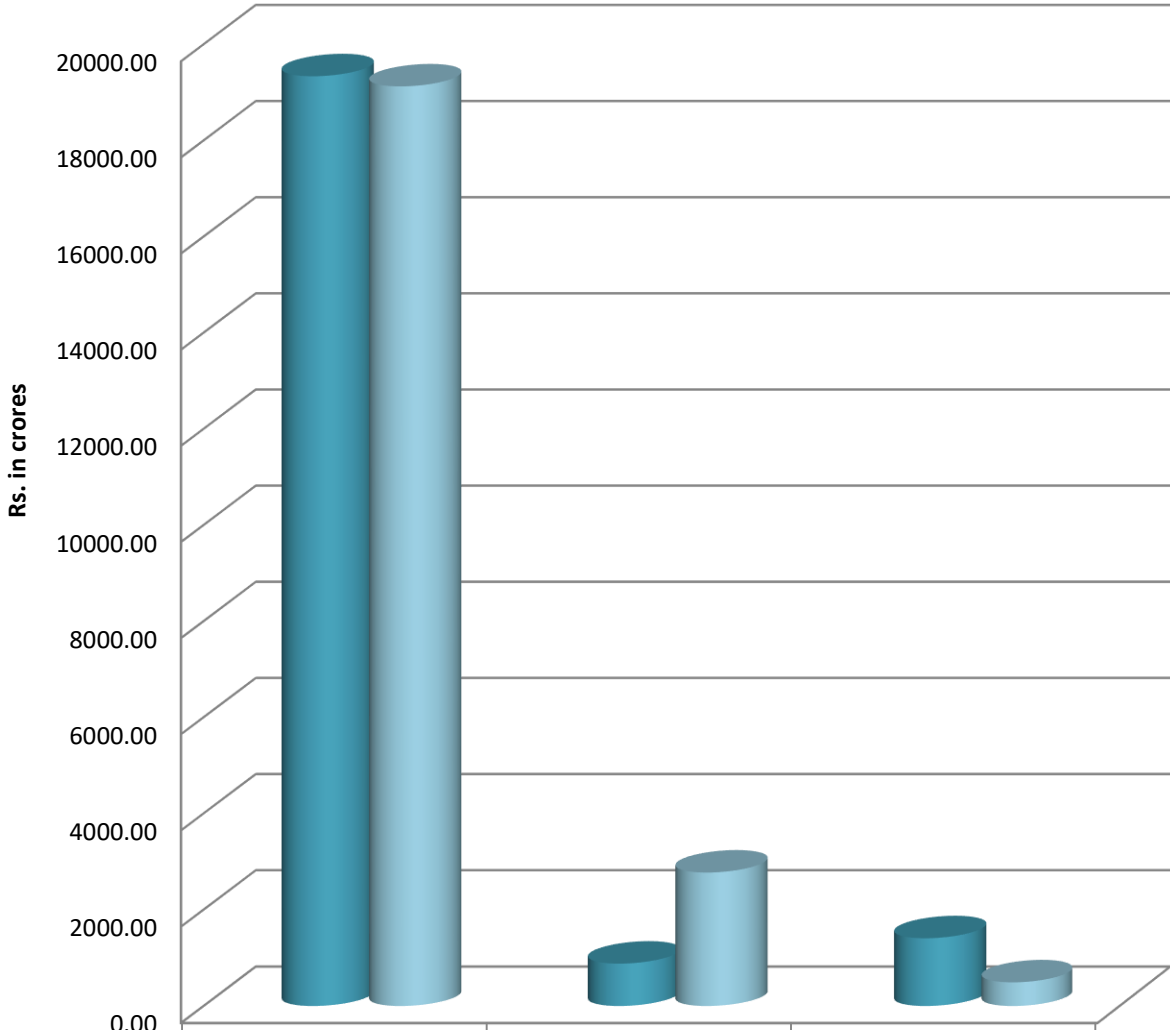
	CGST	UTGST (OT)	IGST	Comp. Cess
■ FY 2025-26	23760.83	1.75	126900.57	2901.40
■ FY 2024-25	20074.97	7.05	101943.28	1935.83

Non GST Net Collections upto October, 2025



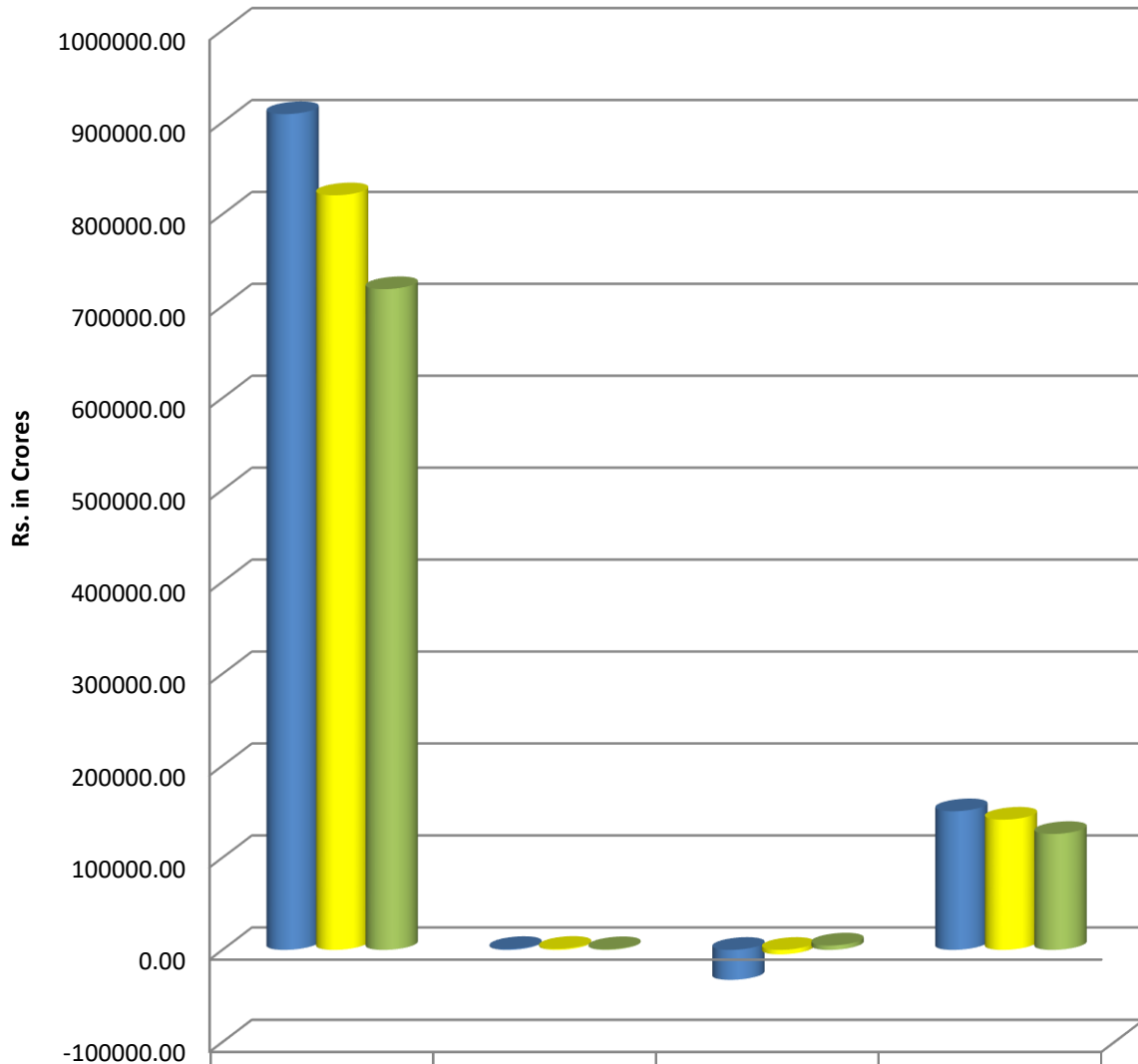
	Customs	UED	Service Tax
■ FY 2025-26	128806.64	163206.35	-1136.84
■ FY 2024-25	132112.52	151189.92	86.95

Non GST Refunds upto October, 2025



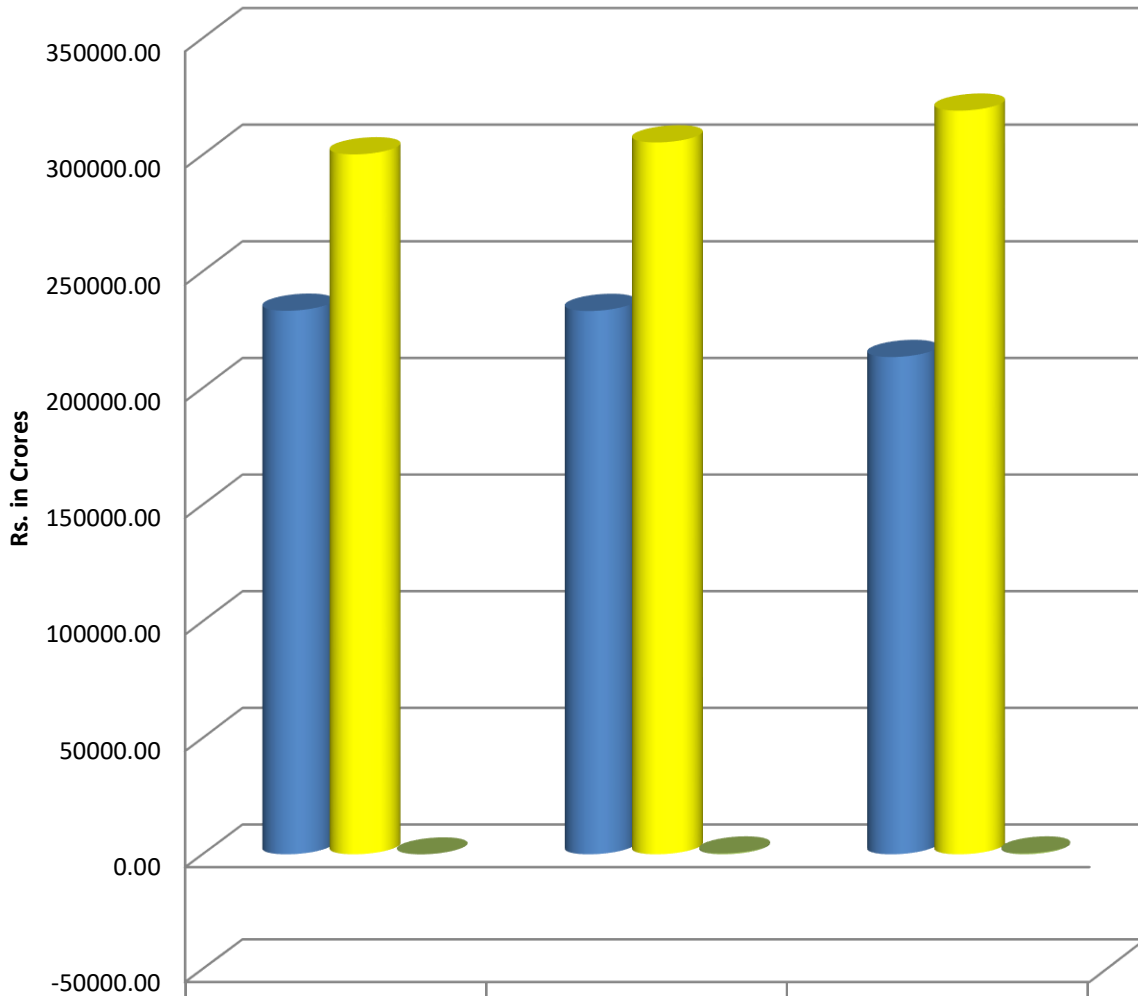
■	FY 2025-26	19335.54	879.91	1407.04
■	FY 2024-25	19124.49	2771.38	491.52

GST Net Collection Comparison of Last Three Years



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

Non GST Net Collection Comparison of Last Three Years



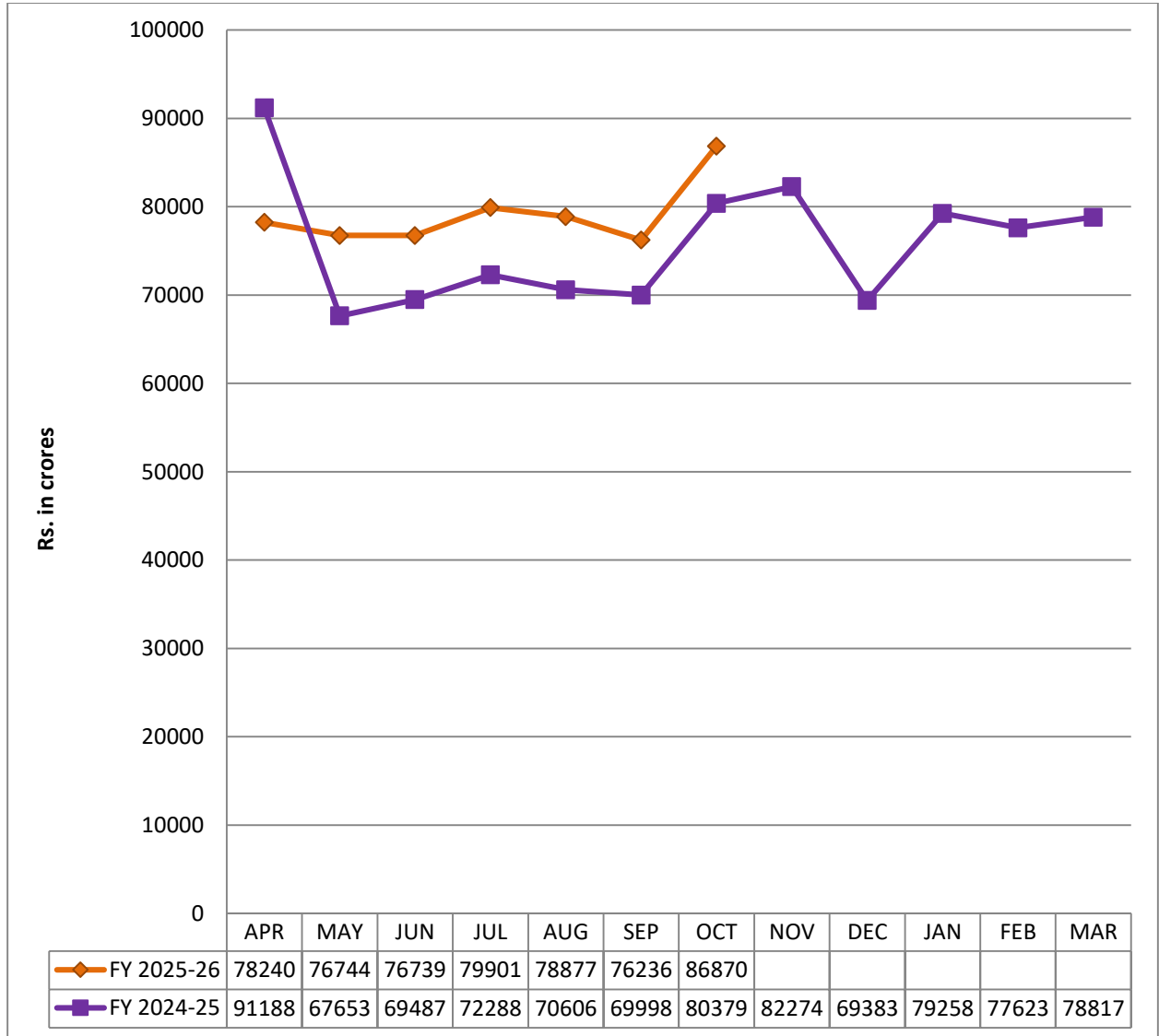
	F.Y.2024-25	F.Y.2023-24	F.Y.2022-23
■ Customs	233201.11	233118.97	213371.05
■ U.E.D.	300253.07	305362.18	319000.14
■ Service Tax	-15.53	424.96	430.77

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

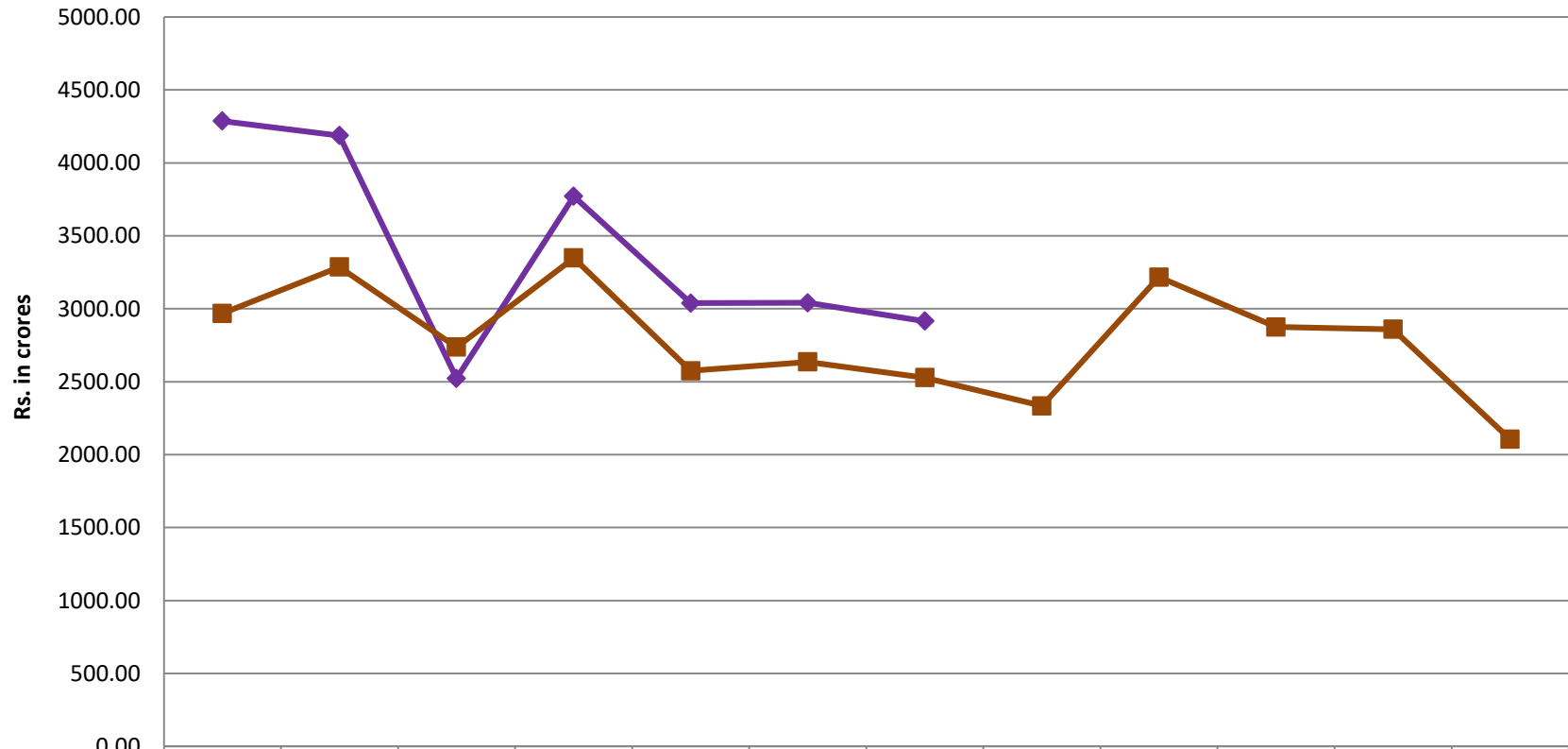
(Rs. In crores)

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

CGST (Net) Monthly Trends of Collections



CGST (Refund) Monthly Trends



	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
◆ FY 2025-26	4286.08	4187.55	2522.66	3770.46	3038.26	3040.53	2915.29					
■ FY 2024-25	2967.68	3285.89	2736.44	3348.10	2574.33	2635.42	2527.11	2333.41	3216.84	2874.77	2859.21	2104.57

Monthly Trends of Collection UTGST (OT) Gross & Net

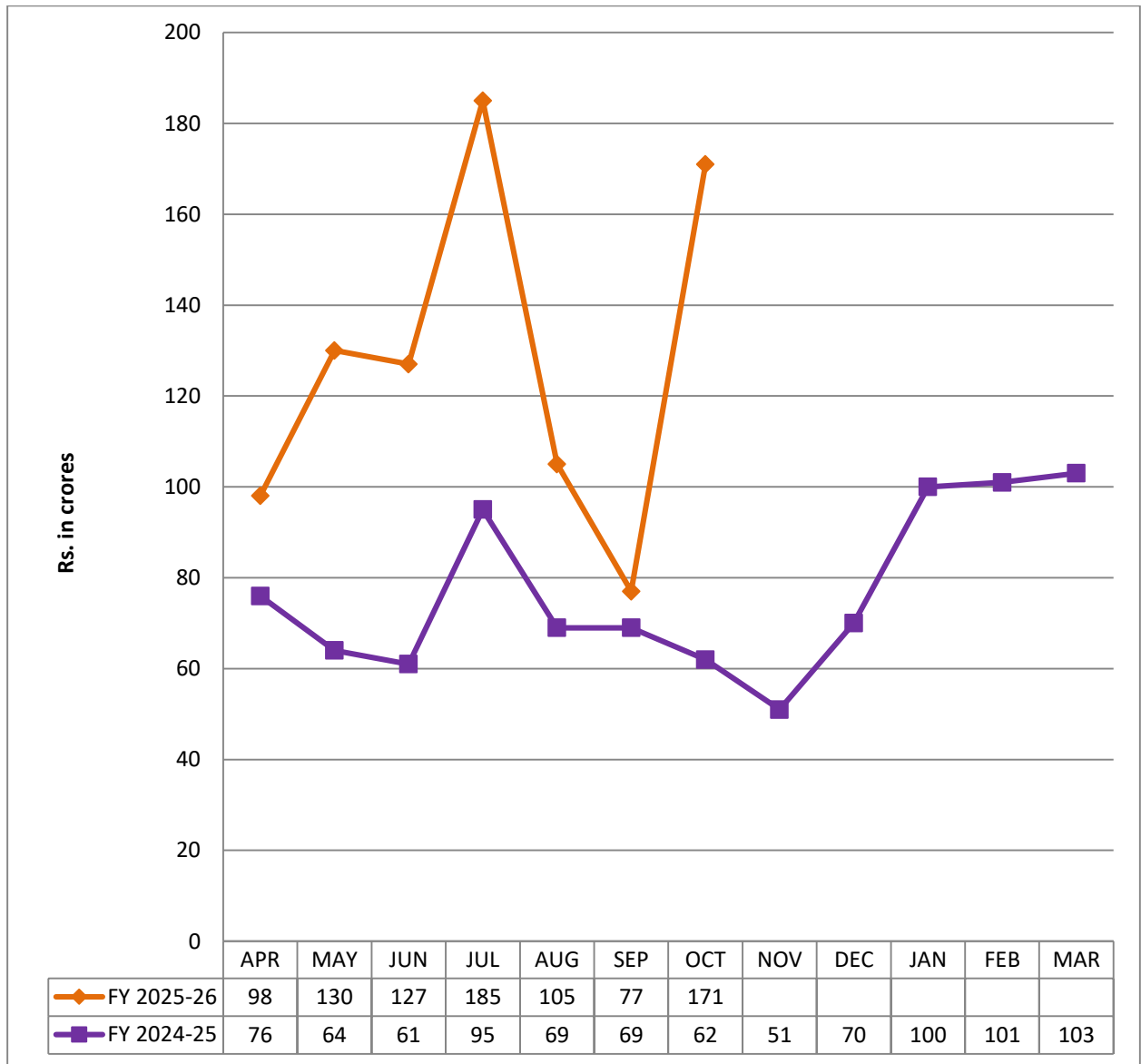
(Rs. in crores)

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

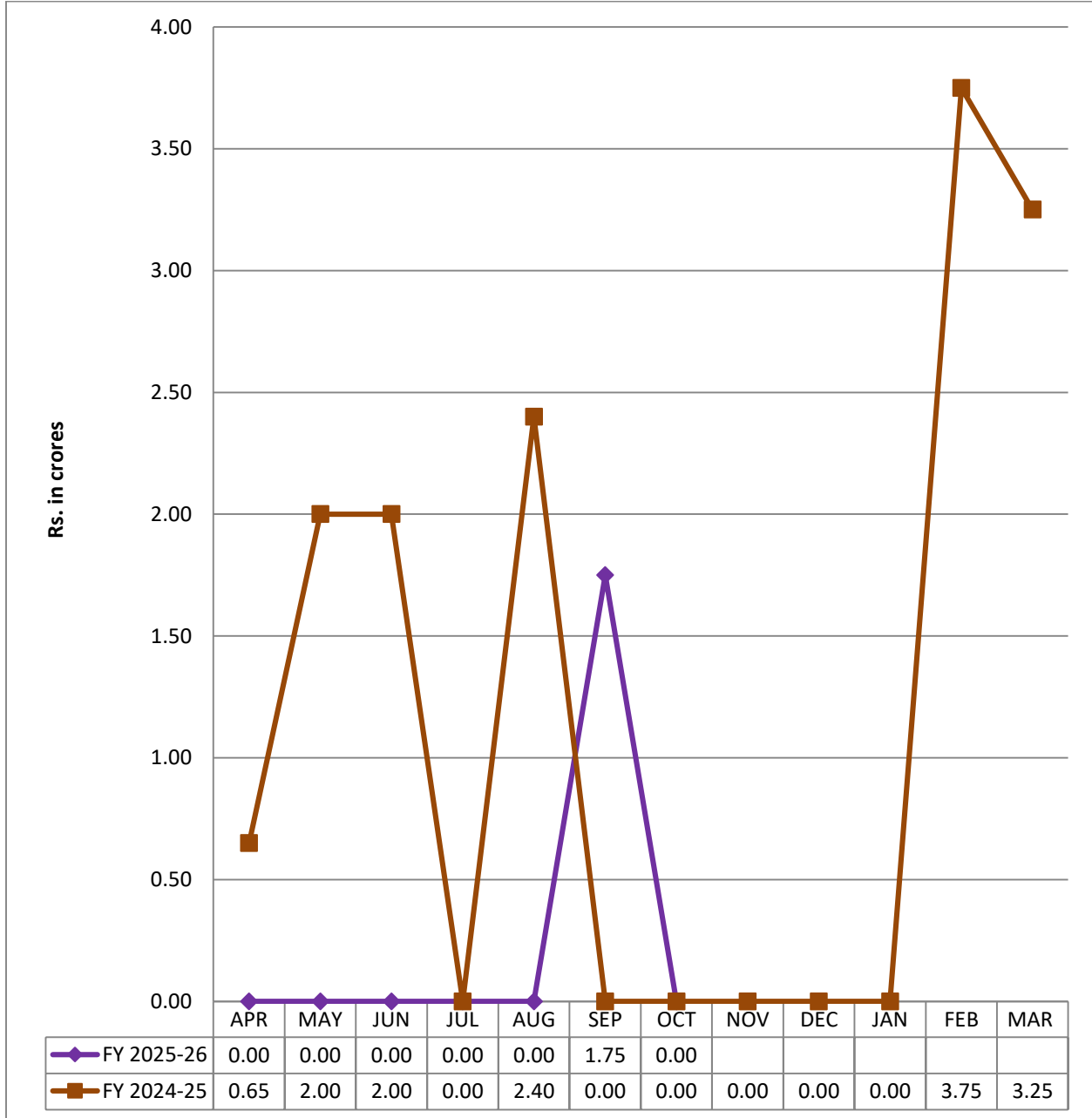
Sl. No	MONTH	Gross		Net		Gross		Net	
		Monthly	Progressive	Monthly	Progressive	Monthly	Progressive	Monthly	Progressive
1	April	24	24	98	98	16	16	76	76
2	May	27	51	130	228	17	33	64	140
3	June	40	91	127	355	15	48	61	201
4	July	34	125	185	540	14	62	95	296
5	August	24	149	105	645	18	80	69	365
6	September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

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

UTGST (OT) (Net) Monthly Trend of Collection



UTGST (OT) (Refund) Monthly Trends

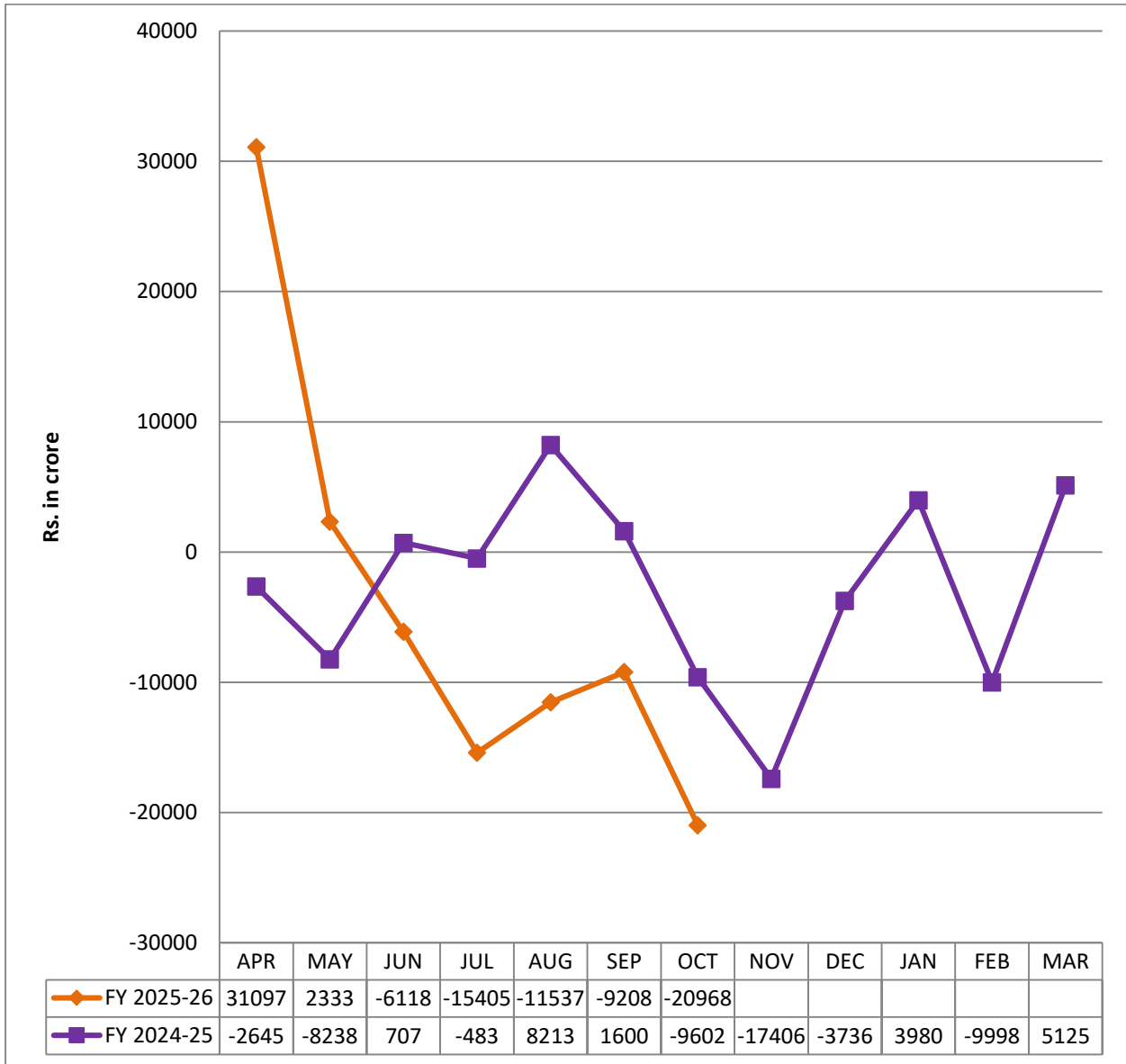


Monthly Collection Integrated Goods & Service Tax (Gross & Net)

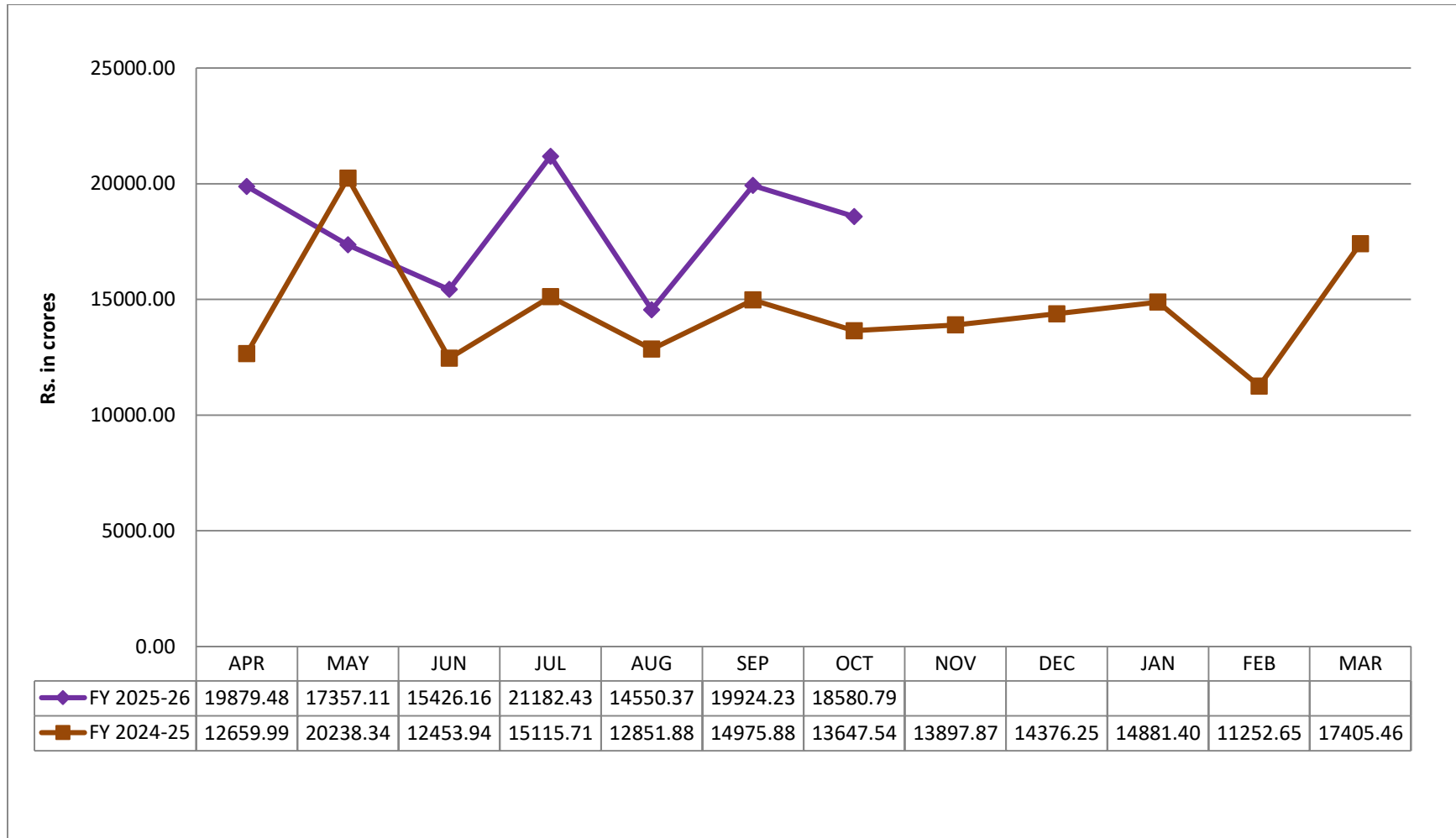
(Rs. in crores)

Budget Estimate		2025-26				2024-25			
		BE RE		Rs. 0.00 Rs. 0.00		BE RE		Rs. 0.00 Rs. 0.00	
Sl. NO	MONTH	Gross		Net		Gross		Net	
		Monthly	Progressive	Monthly	Progressive	Monthly	Progressive	Monthly	Progressive
1	April	1,09,760	1,09,760	31,097	31,097	1,01,922	1,01,922	-2,645	-2,645
2	May	1,03,793	2,13,553	2,333	33,430	83,253	1,85,175	-8,238	-10,883
3	June	92,091	3,05,644	-6,118	27,312	86,295	2,71,470	707	-10,176
4	July	96,208	4,01,852	-15,405	11,907	95,706	3,67,176	-483	-10,659
5	August	92,361	4,94,213	-11,537	370	1,00,329	4,67,505	8,213	-2,446
6	September	95,480	5,89,693	-9,208	-8,838	93,431	5,60,936	1,600	-846
7	October	97,293	6,86,986	-20,968	-29,806	95,697	6,56,633	-9,602	-10,448
8	November					90,761	7,47,394	-17,406	-27,854
9	December					85,266	8,32,660	-3,736	-31,590
10	January					1,06,975	9,39,635	3,980	-27,610
11	February					86,102	10,25,737	-9,998	-37,608
12	March					1,02,177	11,27,914	5,125	-32,483

IGST (Net) Monthly Trends of Collection



IGST (Refund) Monthly Trends

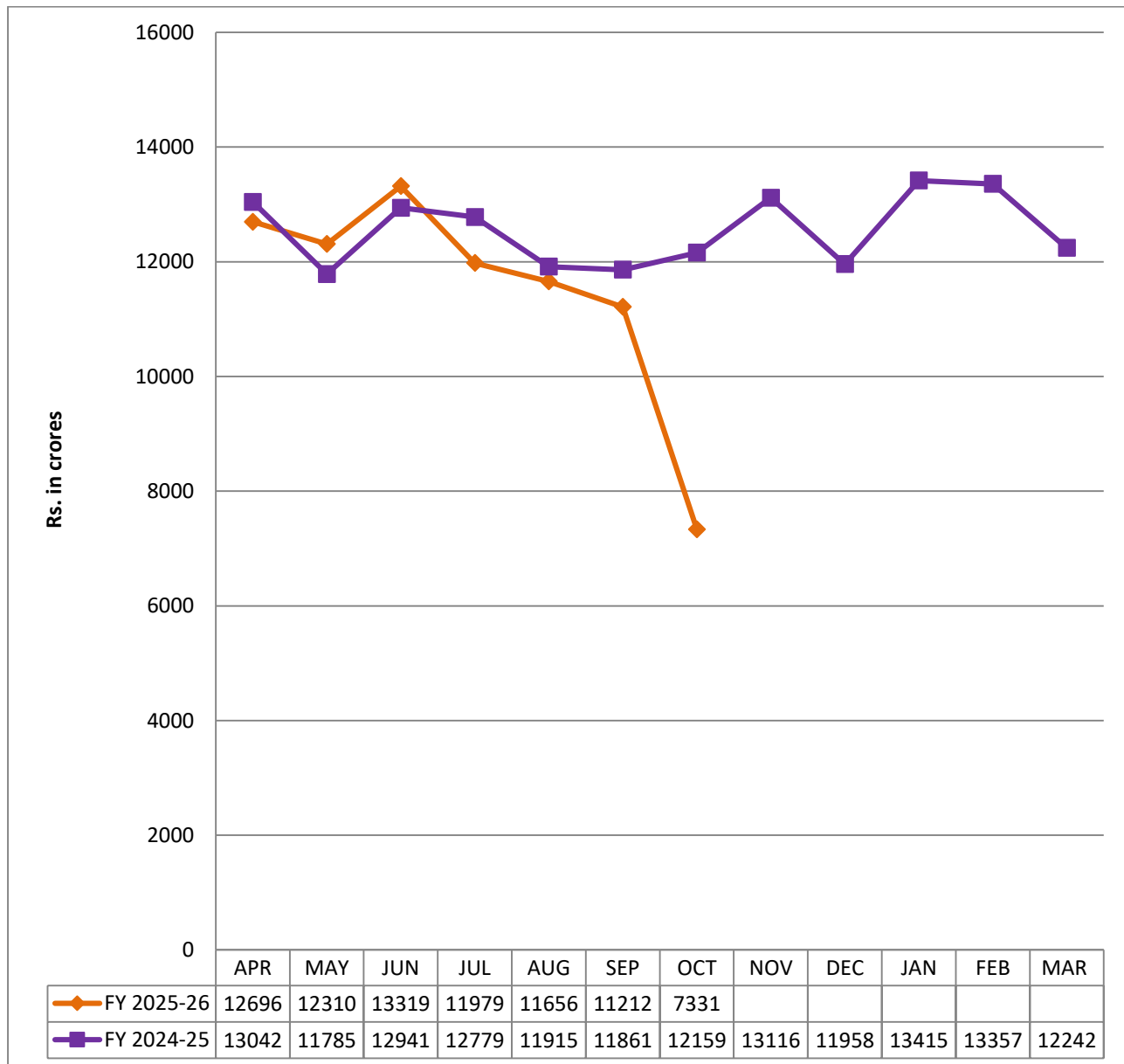


Monthly Collection Compensation Cess (Gross & Net)

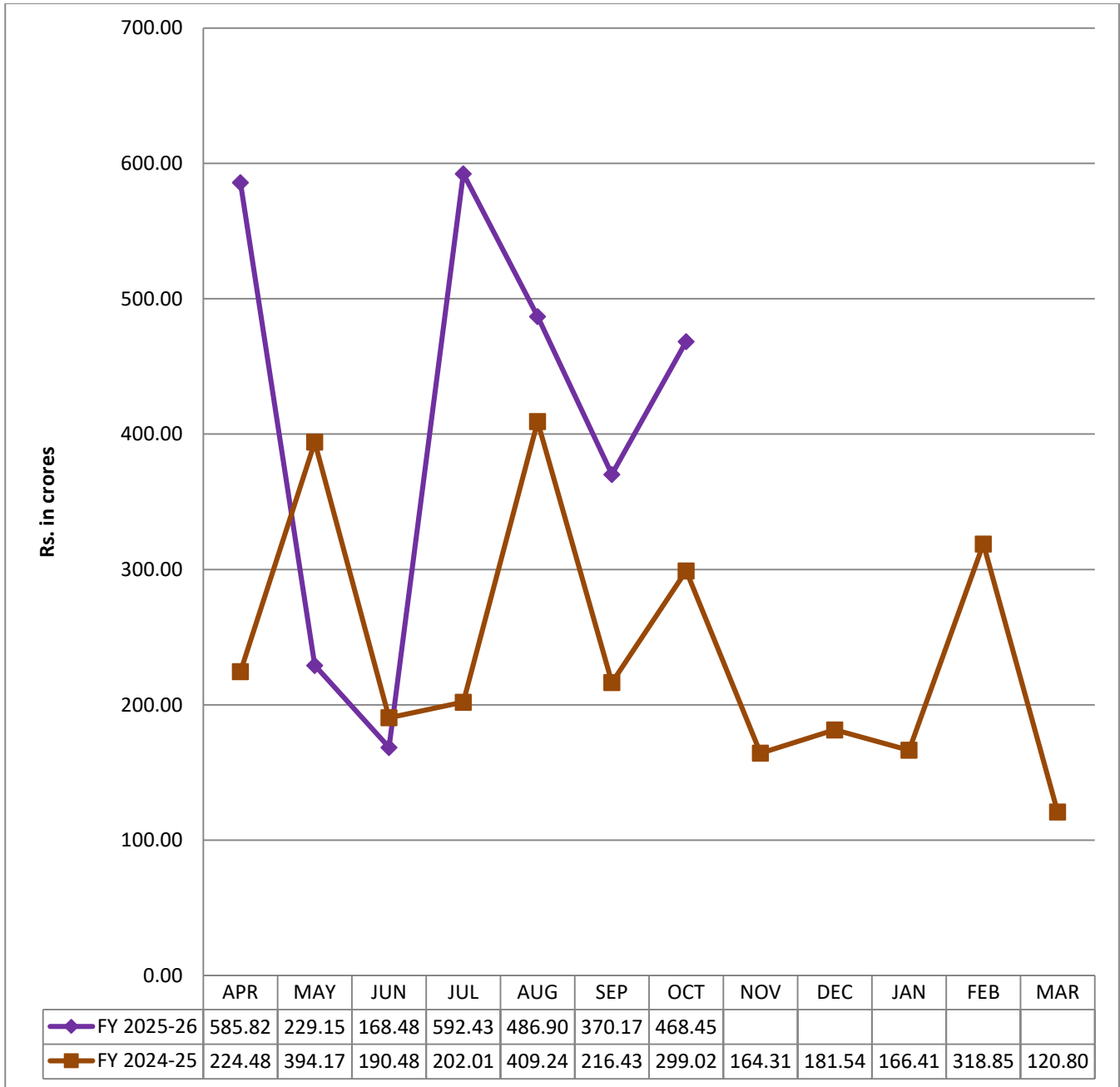
(Rs. in crores)

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

Compensation Cess (Net) Monthly Trends of Collection



Compensation Cess (Refund) Monthly Trends

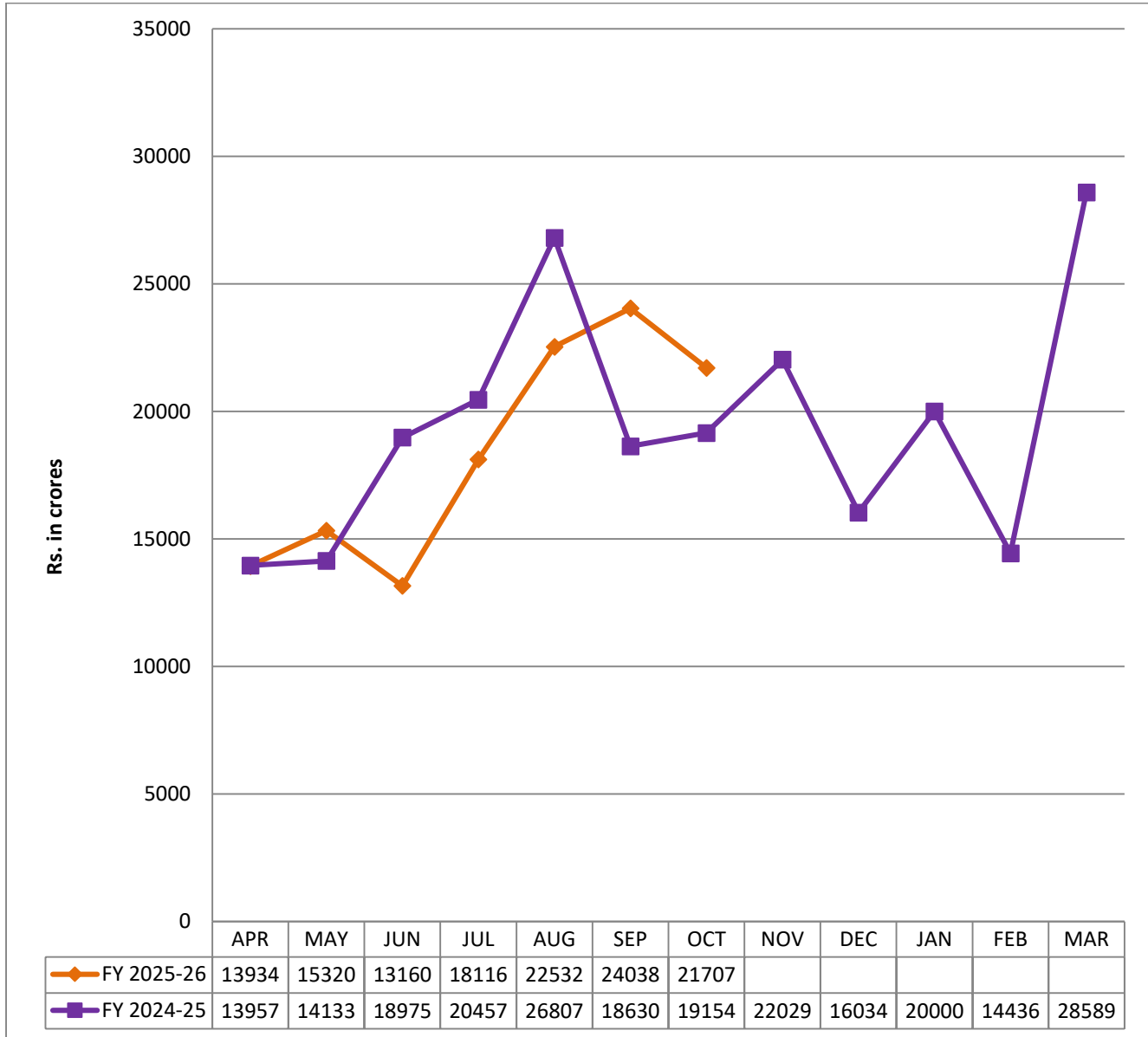


Monthly Collection Customs Duty (Net)

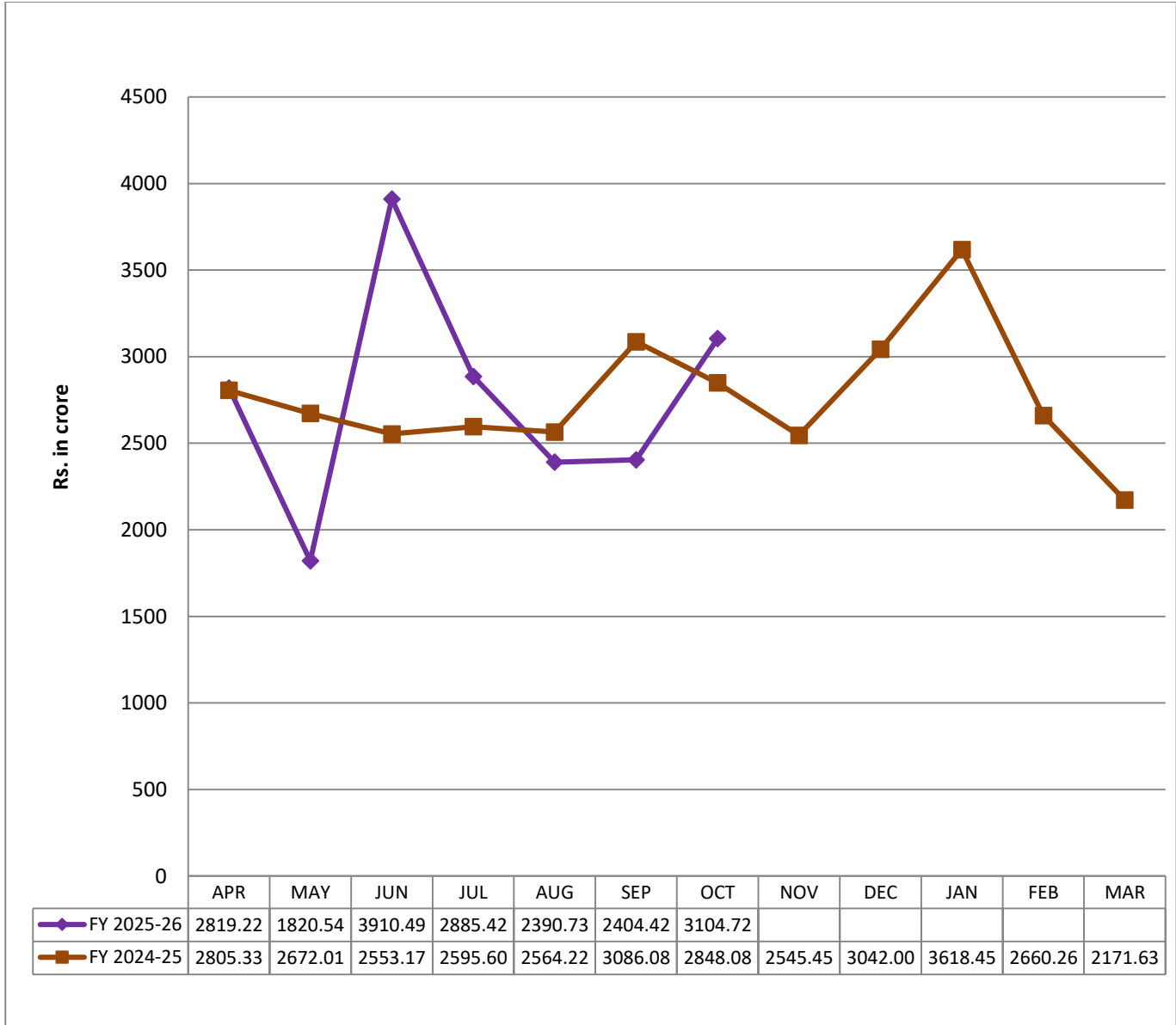
(Rs. in crores)

Budget Estimate		2025-26		2024-25	
		BE RE	Rs. 2,40,000	BE RE	Rs. 2,37,745 Rs. 2,35,000
Sl. NO	MONTH	Monthly	Progressive	Monthly	Progressive
1	April	13,934	13,934	13,957	13,957
2	May	15,320	29,254	14,133	28,090
3	June	13,160	42,414	18,975	47,065
4	July	18,116	60,530	20,457	67,522
5	August	22,532	83,062	26,807	94,329
6	September	24,038	1,07,100	18,630	1,12,959
7	October	21,707	1,28,807	19,154	1,32,113
8	November			22,029	1,54,142
9	December			16,034	1,70,176
10	January			20,000	1,90,176
11	February			14,436	2,04,612
12	March			28,589	2,33,201

Custom Duty (Net) Monthly Trends of Collection



Custom Duty (Refund) Monthly Trends

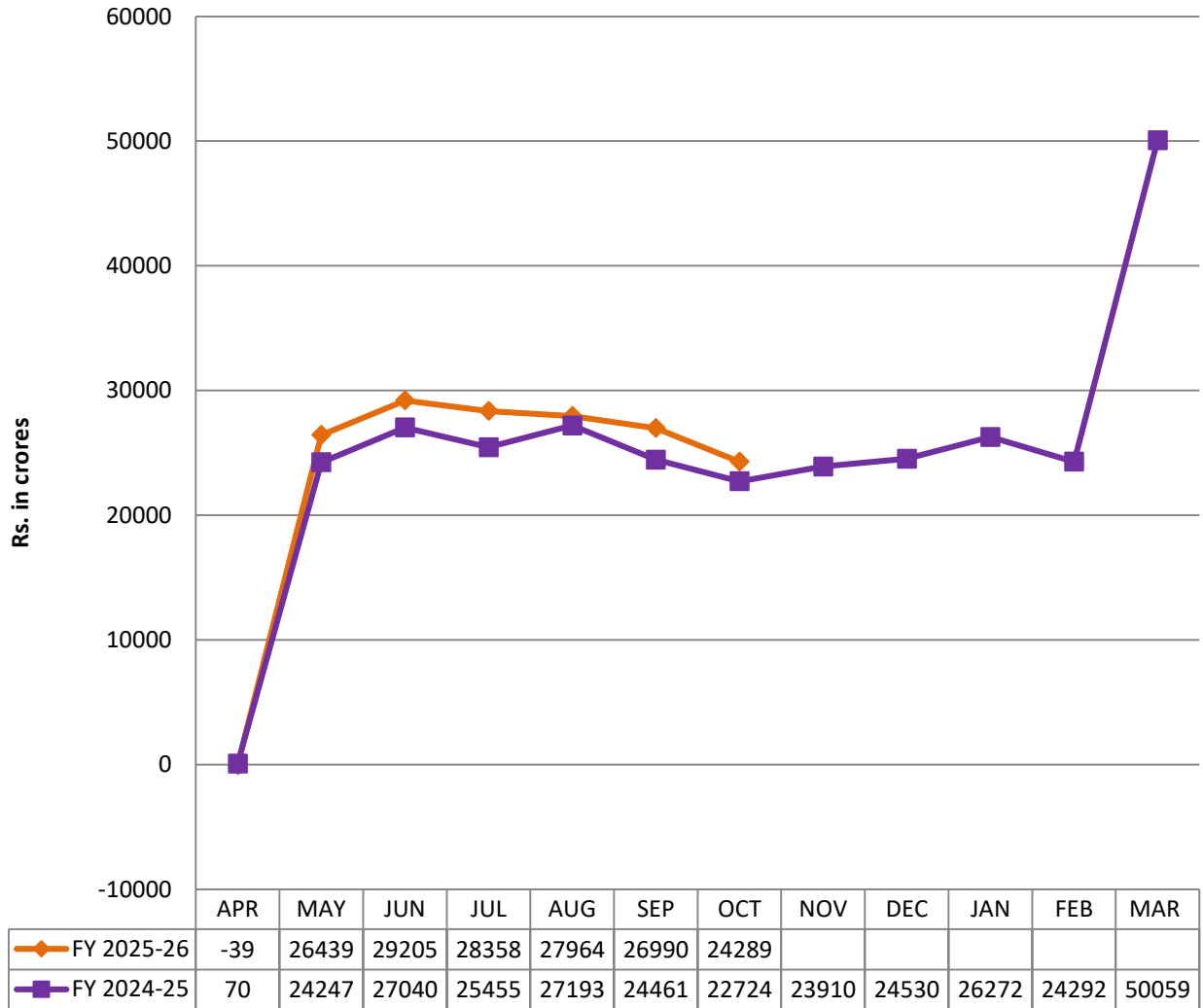


Monthly Collection Union Excise Duty (Net)

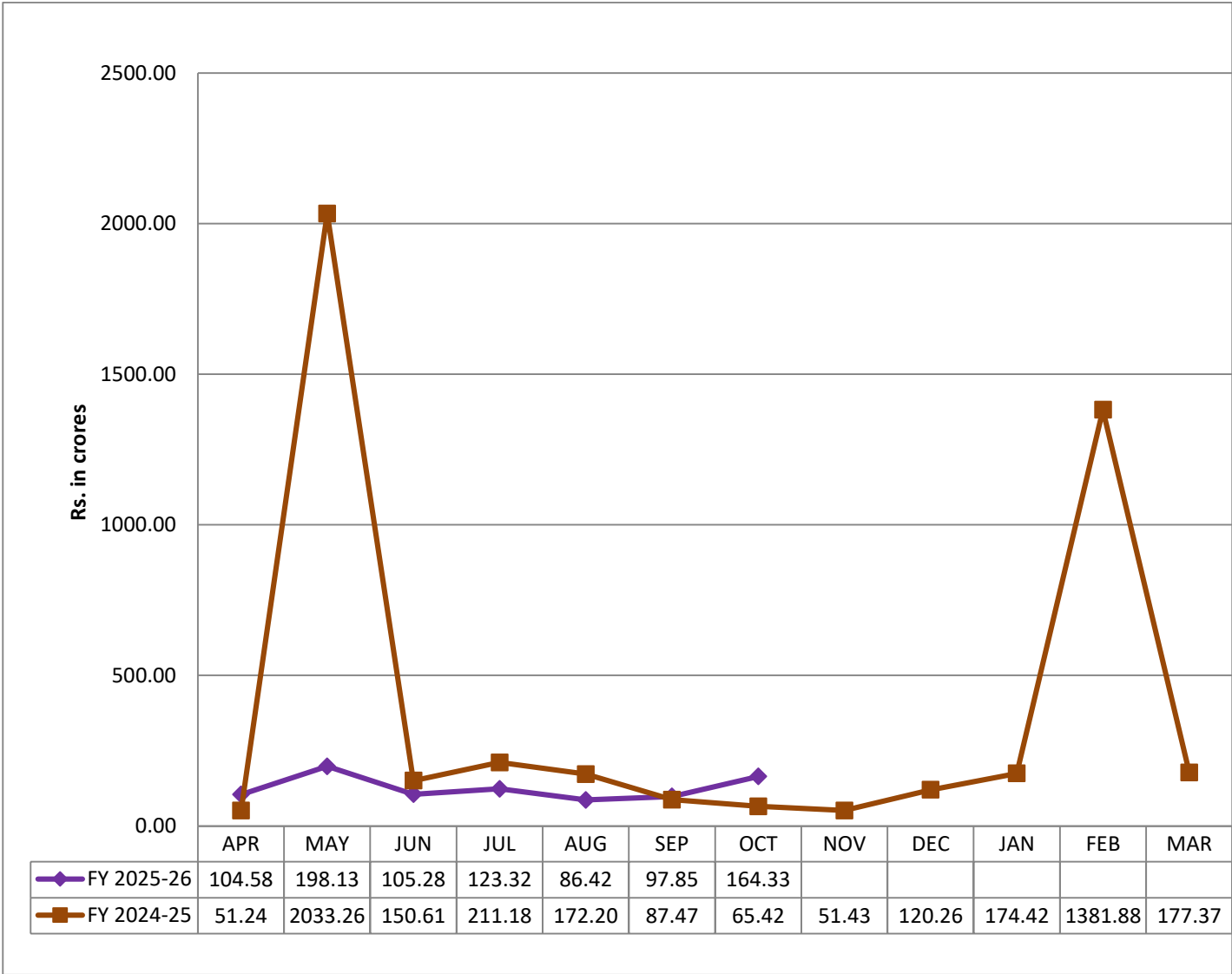
(Rs. in crores)

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

Union Excise Duty (Net) Monthly Trends of Collection



Union Excise Duty (Refund) Monthly Trends

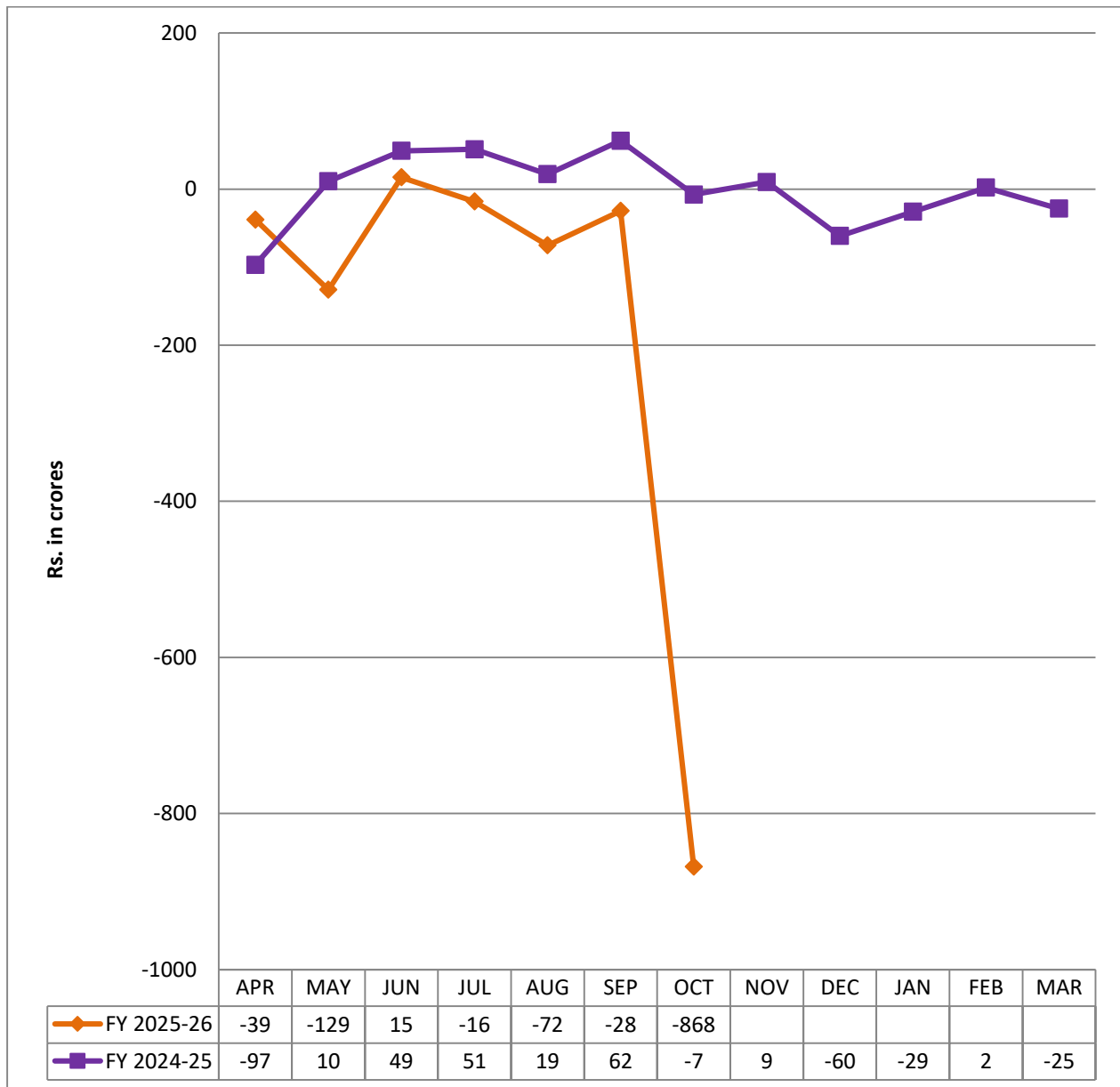


Monthly Collection Service Tax (Net)

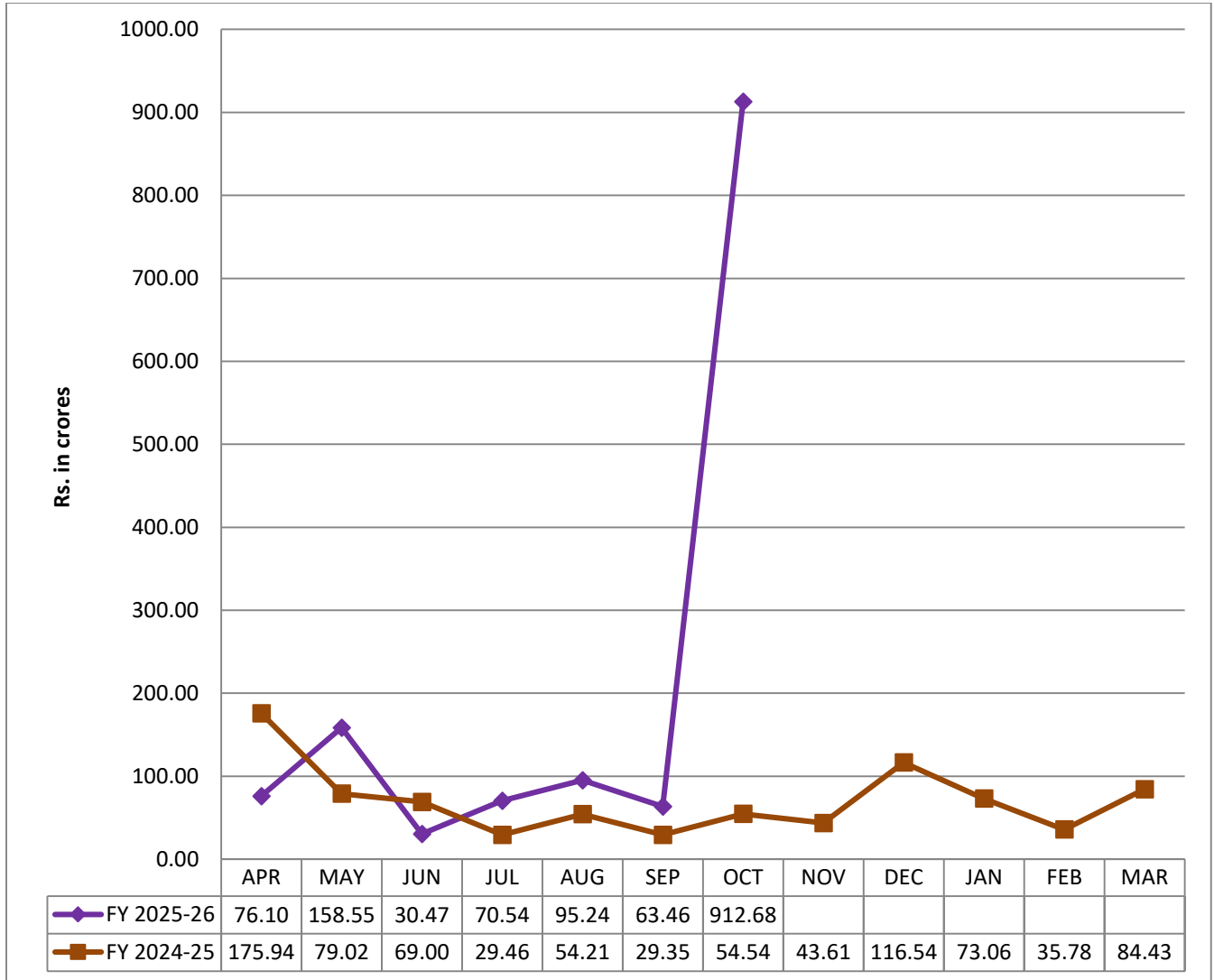
(Rs. in Crores)

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

Service Tax (Net) Monthly Trends of Collection



Service Tax (Refund) Monthly Trend



CGST Collections (Head wise Breakup)

(Rs. in crores)

Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
0005	CENTRAL GOODS AND SERVICES TAX (CGST)			
00050010101	TAX ON CENTRAL GOODS AND SERVICES TAX (CGST)	255002.13	235022.79	8.50
00050010201	INTEREST	1360.54	1369.72	-0.67
00050010301	PENALTY	496.23	470.03	5.58
00050010401	FEES	454.61	431.97	5.24
00050010901	SALE PROCEEDS OF CONFISCATED GOODS	0.06	0.00	0.00
00050050000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	1006.66	26.00	3772.15
00050080001	OTHER RECEIPTS	84.55	77.35	9.31
Collection made by other Deptt./ Ministries		0.00	0.01	-100.00
Gross Collection Total (A)		258404.78	237397.88	8.85
00050010102	DEDUCT REFUNDS	-23683.29	-20036.71	18.20
00050010202	DEDUCT REFUNDS	-32.51	-11.25	188.89
00050010302	DEDUCT REFUNDS	-39.56	-21.56	83.46
00050010402	DEDUCT REFUNDS	-0.57	-1.30	-55.79
00050080002	DEDUCT REFUNDS	-4.90	-4.14	18.27
000500105	INPUT TAX CREDIT CROSS UTILISATION OF CGST AND IGST	242262.20	219425.66	10.41
000500106	APPORT OF IGST -TRANSFER-IN OF TAX COMPONENT TO CGST	98892.21	84299.49	17.31
000500107	APPORTIONMENT OF IGST -TRANSFER-IN OF INTEREST COMPONENT TO CGST	645.05	452.47	42.56
000500108	APPORTIONMENT OF IGST -TRANSFER-IN OF PENALTY COMPONENT TO CGST	163.62	98.25	66.53
000500110	ADVANCE APPORTIONMENT FROM IGST	-23000.00	0.00	0.00
Refund/Apportionment Total (B)		295202.25	284200.90	3.87
Net Total (A+B)		553607.03	521598.78	6.14

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

UTGST (OT) Collections (Head wise Breakup)

(Rs. in crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
	0007	UNION TERRITORY GOODS AND SERVICES TAX (UTGST)			
	000706	OTHER TERRITORY			
1	00070610101	TAX	206.81	111.64	85.23
2	00070610201	INTEREST	0.09	0.02	437.30
3	00070610301	PENALTY	0.00	0.00	0.00
4	00070610401	FEES	0.00	0.00	0.00
5	00070650000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	0.00	0.00	0.00
		Gross Collection (Total A)	206.89	111.67	85.28
6	00070610102	DEFUNDS-EXCESS DUE TO MISTAKE/INADVERTENCE	-1.75	-7.05	-75.18
7	000706105	INPUT TAX CREDIT CROSS UTILISATION OF UTGST AND IGST	366.22	263.39	39.04
8	000706106	APPORTIONMENT OF IGST-TRANSFER-IN OF TAX COMPONENT TO UTGST	321.70	127.97	151.37
		Refund/Apportionment Total (B)	686.17	384.31	78.54
		Net Total (A+B)	893.06	495.98	80.06

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 Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
	0008	INTEGRATED GOODS AND SERVICES TAX (IGST)			
	000801	IGST ON IMPORT/EXPORT OF GOODS AND SERVICES			
1	00080110101	TAX ON IGST ON IMPORT/EXPORT OF GOODS AND SERVICES	304473.92	304561.96	-0.03
2	00080110201	INTEREST	2.19	20.61	-89.37
3	00080110301	PENALTY	0.00	0.17	-100.00
4	00080110401	FEES	0.00	0.00	0.00
5	00080150000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	24.86	72.12	-65.53
6	00080180000	OTHER RECEIPTS	0.00	2.71	-100.00
	000802	IGST ON DOMESTIC SUPPLY OF GOODS AND SERVICES			
7	00080210101	TAX ON IGST ON DOMESTIC SUPPLY OF GOODS AND SERVICES	377581.48	350027.98	7.87
8	00080210201	INTEREST	1313.94	1204.53	9.08
9	00080210301	PENALTY	722.91	655.03	10.36
10	00080210401	FEES	2.57	2.92	-11.98
11	00080250000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	2773.44	12.28	22489.87
12	00080280001	OTHER RECEIPTS	90.53	72.42	25.01
	Collection made by other Department/ Ministries		0.00	0.01	-100.00
		Gross Collection (Total A)	686985.84	656632.75	4.62
13	00080210102	DEDUCT REFUNDS	-126630.82	-101781.81	24.41
14	00080210202	DEDUCT REFUNDS	-51.77	-30.04	72.36
15	00080210302	DEDUCT REFUNDS	-193.33	-130.57	48.07
16	00080210402	DEDUCT REFUNDS	-0.02	-0.20	-88.25
17	00080280002	DEDUCT REFUNDS	-5.10	-0.67	659.53
18	00080110102	DEDUCT REFUNDS	-19.52	0.00	0.00
19	000802105	INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST AND CGST	-242262.20	-219425.66	10.41
20	000802106	INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST & SGST	-192915.55	-174793.19	10.37
21	000802107	INPUT TAX CREDIT CROSS UTILISATION BETWEEN IGST & UTGST	-1311.76	-1218.10	7.69
22	000802950	APPORT OF IGST-TRANSFER OUT OF TAX COMPONENT TO CGST	-98892.21	-84299.49	17.31
23	000802951	APPORTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO CGST	-645.05	-452.47	42.56
24	000802952	APPORTIONMENT OF IGST-TRANSFER OUT OF PENALTY COMPONENT TO CGST	-163.62	-98.25	66.53
25	000802953	APPORT OF IGST-TRANSFER OUT OF TAX COMPONENT TO SGST	-97604.92	-83355.85	17.09
26	000802954	APPORTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO SGST	-637.70	-447.28	42.57
27	000802955	APPORTIONMENT OF IGST-TRANSFER OUT OF PENALTY COMPONENT TO SGST	-162.08	-97.48	66.27
28	000802956	APPORT OF IGST-TRANSFER OUT OF TAX COMPONENT TO UTGST	-1287.29	-943.64	36.42
29	000802957	APPORTIONMENT OF IGST-TRANSFER OUT OF INTEREST COMPONENT TO UTGST	-7.34	-5.19	41.40
30	000802958	APPORTIONMENT OF IGST-TRANSFER OUT OF PENALTY COMPONENT TO UTGST	-1.54	-0.78	98.99
31	000802959	ADVANCE APPORTIONMENT OF IGST TO CGST	23000.00	0.00	0.00
32	000802960	ADVANCE APPORTIONMENT OF IGST TO SGST	22829.36	0.00	0.00
33	000802961	ADVANCE APPORTIONMENT OF IGST TO UTGST	170.64	0.00	0.00
		Refund/Apportionment Total (B)	-716791.84	-667080.67	7.45
		(Net) Total A+B	-29806.00	-10447.92	185.28

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

Compensation Cess Collections (Head wise Breakup)

(Rs. in Crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
	0009	GOODS AND SERVICES TAX COMPENSATION CESS			
	000901	COMPENSATION CESS OF IMPORT SERVICES			
1	00090110101	CESS ON GST COMP. CESS ON IMP/EXP OF GOODS AND SERVICES	5358.16	6980.65	-23.24
2	00090110201	INTEREST	0.00	0.00	0.00
3	00090150000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	0.00	0.04	-100.00
4	00090180001	OTHER RECEIPTS	0.00	0.00	0.00
	000902	COMPENSATION CESS OF DOMESTIC SUPPLY			
5	00090210101	CESS ON GST COM CESS ON DOMESTIC SUPPLY OF GOODS & SERVICES	77711.72	81322.33	-4.44
6	00090210201	INTEREST	13.81	26.77	-48.40
7	00090210301	PENALTY	79.62	83.60	-4.77
8	00090210401	FEES	-0.03	0.54	-104.98
9	00090250000	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS	229.16	0.18	126268.24
10	00090280001	OTHER RECEIPTS	12.26	3.83	220.58
		Gross Collection Total (A)	83404.71	88417.93	-5.67
11	00090210102	DEDUCT REFUNDS	-2891.86	-1923.55	50.34
12	00090210202	DEDUCT REFUNDS	-4.77	-2.33	104.81
13	00090210302	DEDUCT REFUNDS	-4.70	-9.95	-52.77
14	00090210402	DEDUCT REFUNDS	0.00	0.00	0.00
15	00090280002	DEDUCT REFUNDS	-0.04	0.00	0.00
16	00090110102	DEDUCT REFUNDS	-0.02	0.00	0.00
		Refund Total (B)	-2901.40	-1935.83	49.88
		Net Total (A+B)	80503.31	86482.10	-6.91

Custom Duty Collection (Net) Head wise Breakup

(Rs. in crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
A		IMPORTS			
1	00370010100	IMPORTS	12.64	149.50	-91.55
2	00370010101	PROTECTIVE DUTIES	80.63	251.13	-67.89
3	00370010102	REVENUE DUTIES	104953.28	103423.11	1.48
4	00370010103	DEDUCT DRAWBACKS	-17836.10	-16212.26	10.02
5	00370010104	DEDUCT-REFUNDS	-1454.06	-2605.57	-44.19
6	00370010105	AMOUNT TRANSFERED TO CONSUMER WELFARE FUND	0.00	0.00	0.00
7	00370010106	CUSTOMS DUTY ON GOLD	6.03	26.08	-76.89
8	00370010107	CUSTOMS DUTY ON SILVER	0.07	0.08	-12.53
9	00370010108	2% SPECIAL CUSTOMS DUTY ON IMPORTS	19.10	3.90	389.70
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	0.02	-100.00
12	00370010111	NATIONAL CALAMITY CONTINGENCY DUTY	601.95	632.90	-4.89
13	00370010112	ADDITIONAL CUSTOMS DUTY (CVD)	171.29	485.06	-64.69
14	00370010113	GSIS(GOODS OF SPECIAL IMPORTANCE ACT)DUTY	7.14	365.25	-98.05
15	00370010114	SPECIAL EXCISE DUTY	0.00	0.01	-100.00
16	00370010115	TTA (TEXTILE & TEXTILE ARTICLES)DUTY	0.00	0.00	0.00
17	00370010116	CESSSES ON IMPORTS	4.72	167.75	-97.19
18	00370010117	EXCISE PRIMARY EDUCATION CESS DUTY	0.00	0.00	0.00
19	00370010118	OTHER CENTRAL EXCISE DUTY	0.00	0.00	0.00
20	00370010119	ADDITIONAL CVD DUTY	250.23	101.84	145.71
21	00370010120	HEALTH DUTY AMOUNT	0.06	0.07	-9.24
22	00370010121	EXCISE SECONDARY & HIGHER EDUCATIONAL CESS DUTY	0.00	0.00	0.00
23	00370010122	CLEAN ENERGY CESS	0.04	0.08	-48.99
24	00370010123	IGST TAX COLLECTED BY CUSTOMS	0.03	9.75	-99.66

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
25	00370010124	IGST INTEREST COLLECTED BY CUSTOMS	0.01	0.06	-80.79
26	00370010125	IGST PENALTY COLLECTED BY CUSTOMS	0.00	0.00	0.00
27	00370010126	IGST FESS COLLECTED BY CUSTOMS	0.00	0.69	-100.00
28	00370010127	IGST OTHERS COLLECTED BY CUSTOMS	0.00	0.02	-93.77
29	00370010128	GST COMPENSATION CESS COLLECTED BY CUSTOMS	0.01	0.00	0.00
30	00370010129	GST COMPENSATION CESS INTEREST COMPONENT COLLECTED BY CUSTOMS	0.00	0.00	0.00
31	00370010130	GST COMPENSATION CESS PENALTY COMPONENT COLLECTED BY CUSTOMS	0.00	0.00	0.00
32	00370010132	GST COMPENSATION CESS OTHERS COLLECTED BY CUSTOMS	0.00	0.00	0.00
33	00370010199	BASIC DUTY PAID THROUGH SCRIPS	12660.44	13868.97	-8.71
		Total (A)	99477.53	100668.46	-1.18
B		EXPORTS			
34	00370010200	EXPORTS	0.00	6.24	-100.00
35	00370010201	ALL OTHER ARTICLES	76.65	4123.61	-98.14
36	00370010202	IRON ORE FINE(INCLUDING BLUE DUST)	0.00	0.00	0.00
37	00370010203	DEDUCT DRAWBACK	-8.02	-289.67	-97.23
38	00370010204	DEDUCT-REFUNDS	-14.87	-12.12	22.73
39	00370010205	AMOUNT TRANSFERED TO CONSUMER WELFARE FUND	0.00	0.00	0.00
		Total (B)	53.75	3828.06	-98.60
C		CESSSES ON EXPORTS			
39	00370010300	CESSSES ON EXPORTS	0.48	0.20	138.14
40	00370010301	OTHER ARTICLES.	4.99	8.38	-40.43
41	00370010302	OTHER AGRICULTURAL PRODUCE	0.00	0.01	-99.41
42	00370010303	TOBACCO UNMANUFACTURED	0.02	0.01	89.65
43	00370010304	DEDUCT-REFUNDS	-2.06	-2.30	-10.68
44	00370010305	AMOUNT TRANSFERED TO CONSUMER WELFARE FUND	0.00	0.00	0.00
		Total (C)	3.44	6.30	-45.43
D	00370010400	SALE OF GOLD BY PUBLIC AUCTION	0.01	0.14	-93.81
		Total (D)	0.01	0.14	-93.81

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
E	003700105	SALE PROCEEDS OF CONFISCATED GOODS			
45	00370010501	CONFISCATED GOLD	581.33	1209.27	-51.93
46	00370010502	CONFISCATED SILVER	0.00	1.06	-100.00
47	00370010503	OTHER CONFISCATED GOODS	28.73	18.85	52.40
48	00370010504	OTHER GOODS RETAIL SHOP	31.26	42.84	-27.02
49	00370010505	CONFISCATED FOREIGN CURRENCIES/INSTRUMENTS	0.24	2.51	-90.30
50	00370010506	FEES,FINES,FORFEITURES & PENALTIES	524.86	724.78	-27.58
		Total (E)	1166.42	1999.31	-41.66
F	003700106	RECEIPTS OF ADVANCE PAYMENTS FROM ASSESSES	75.45	96.42	-21.75
G	003700107	ANTI DUMPING DUTY	2714.10	1335.87	103.17
H	003700108	SAFEGUARD DUTY	253.76	0.00	0.00
I	003700109	ADDITIONAL DUTY OF CUSTOMS ON TEA AND TEA WASTE	0.00	0.50	-99.51
J	003700504	EDUCATION CESS	2.34	4.36	-46.22
K	003700505	SECONDARY AND HIGHER EDUCATION CESS	0.00	0.00	0.00
L	003700507	ROAD AND INFRASTRUCTURE CESS	0.66	1.57	-58.24
M	003700508	SOCIAL WELFARE SURCHARGE	9482.73	9846.86	-3.70
N	003700509	HEALTH CESS	0.00	0.12	-97.80
O	003700510	AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS	13547.52	12784.76	5.97
P	003700700	RECEIPTS UNDER KAR VIVAD SAMADHAN SCHEME,1998	0.00	0.00	0.00
Q	003700800	OTHER RECEIPTS	1949.10	1491.18	30.71
R	003700900	SHARE OF NET PROCEEDS ASSIGNED TO STATES	0.00	0.00	0.00
S		Collection made BY OTHER DEPARTMENT/MINISTRIES	79.82	48.61	64.20
		Total Net Collection (A to S)	128806.64	132112.52	-2.50

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

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

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

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

(Rs. In Crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
A	003801	SHAREABLE DUTIES			
1	003801101	BASIC EXCISE DUTIES	17564.57	13143.35	33.64
2	003801102	AUXILARY DUTIES OF EXCISE	-63.64	-6.63	859.82
3	003801103	ADDITIONAL EXCISE DUTIES ON MINERAL PRODUCTS	0.00	0.00	0.00
4	003801104	SPECIAL EXCISE DUTIES	-7.02	-101.69	-93.09
		Total (A)	17493.91	13035.04	34.21
B	003802	DUTIES ASSIGNED TO STATES			
5	003802101	ADDITIONAL EXCISE DUTIES IN LIEU OF SALES TAX	0.64	-11.85	-105.39
6	003802102	EXCISE DUTY ON GENERATION OF POWER	0.00	0.00	0.00
		Total (B)	0.64	-11.85	-105.39
C	003803	NON-SHAREABLE DUTIES			
7	003803101	REGULATORY EXCISE DUTIES	0.00	0.00	0.00
8	003803102	AUXILIARY DUTIES OF EXCISE	0.00	0.00	0.00
9	003803103	SPECIAL EXCISE DUTIES	0.00	3.10	-100.00
10	003803104	ADDITIONAL EXCISE DUTIES ON TEXTILE & TEXTILE ARTICLES	0.00	0.00	0.00
11	003803105	ADDITIONAL EXCISE DUTY ON T.V.SETS	-3.37	-2.60	30.04
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	4529.74	4052.36	11.78
15	003803109	SPECIAL ADDITIONAL DUTY OF EXCISE ON MOTOR SPIRIT	83092.75	62735.10	32.45
16	003803110	ADDITIONAL DUTY OF EXCISE ON TEA AND TEA WASTE	0.00	0.00	0.00
17	003803111	ADDITIONAL DUTY OF EXCISE ON PAN MASALA AND CERTAIN TOBACCO PRODUCTS	0.03	170.24	-99.98
18	003803112	CLEAN ENERGY CESS*	0.00	0.00	0.00

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
19	003803504	EDUCATION CESS	0.00	0.05	-95.55
20	003803505	SECONDARY AND HIGHER EDUCATION CESS	0.00	-1.00	-100.27
21	003803506	INFRASTRUCTURE CESS*	0.00	0.00	0.00
22	003803507	ROAD AND INFRASTRUCTURE CESS	22506.36	18756.24	19.99
23	003803508	AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS	27273.28	22705.01	20.12
24	003803800	OTHER DUTIES	5.08	2.36	114.68
		Total (C)	137403.87	108420.87	26.73
D	003804	CESES ON COMMODITIES			
25	003804101	CESS ON COAL AND COKE	0.00	0.00	0.00
26	003804102	CESS ON JUTE	-0.95	-4.11	-76.87
27	003804103	CESS ON TEA	0.00	0.00	0.00
28	003804105	CESS ON OIL	0.00	0.00	0.00
29	003804106	CESS ON COTTON	0.00	0.00	0.00
30	003804108	HANDLOOM CESS ON WOOLLEN FABRICS	0.00	0.00	0.00
31	003804114	CESS ON BIDI	0.00	0.00	0.00
32	003804115	CESS ON TOBACCO	0.00	0.00	0.00
33	003804116	CESS ON RUBBER	0.00	0.00	0.00
34	003804117	CESS ON CRUDE OIL	8203.16	7847.60	4.53
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)	8202.21	7843.50	4.57

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
E	003860	OTHER RECEIPTS			
41	003860000	OTHER RECEIPTS	0.00	0.00	0.00
42	003860101	SALE PROCEEDS OF CONFISCATED GOODS	0.01	0.13	-91.27
43	003860500	RECEIPTS AWAITING TRANSFER TO OTHER MINOR HEADS ETC.	15.29	21864.62	-99.93
44	003860800	OTHER RECEIPTS	89.06	37.62	136.75
		Total (E)	104.36	21902.36	-99.52
F		CESSES ADMINISTERED BY OTHER DEPARTMENT	1.36	0.00	0.00
		Total Net Collection (A+B+C+D+E+F)	163206.35	151189.92	7.95

Remarks: i * These Cesses are collected by CBIC

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

Service Tax (Service wise Collections)

(Rs. In Crores)

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
1	004400101	TAX ON TELEPHONE BILLING	0.64	5.11	-87.48
2	004400102	TAX ON GENERAL INSURANCE PREMIA	0.02	2.56	-99.33
3	004400103	TAX ON STOCK BROKERAGE COMMISSION	0.36	1.18	-69.44
4	004400104	ADVERTISING SERVICES	-193.37	-55.15	250.60
5	004400105	COURIER SERVICES	-6.83	-1.21	463.23
6	004400106	RADIO PAGING SERVICES	-3.11	-0.58	437.15
7	004400107	CUSTOM HOUSE AGENT SERVICES	-3.82	-49.85	-92.34
8	004400108	STEAMER AGENT SERVICES	-2.30	-7.21	-68.14
9	004400109	AIR TRAVEL AGENT SERVICES	0.49	0.78	-37.78
10	004400110	MANDAP KEEPER SERVICES	0.80	0.55	44.90
11	004400111	CLEARING AND FORWARDING AGENT SERVICES	-2.55	1.78	-243.52
12	004400112	RENT A CAB SCHEME OPERATOR SERVICES	2.41	4.76	-49.48
13	004400113	OUTDOOR CATERERS SERVICES	4.09	1.25	228.25
14	004400114	OUTDOOR CATERERS SERVICES	0.22	0.23	-5.43
15	004400115	CONSULTING ENGINEER SERVICES	1.52	6.06	-74.88
16	004400116	MAN POWER RECRUITMENT SERVICES	24.55	22.54	8.91
17	004400117	TOUR OPERATOR SERVICES	1.34	4.06	-66.93
18	004400119	ARCHITECT SERVICES	1.09	1.39	-21.85
19	004400120	INTERIOR DECORATION/DESIGNERS SERVICES	0.20	0.70	-71.36
20	004400121	MECHANISED SLAUGHTER HOUSE SERVICES	0.00	0.00	0.00
21	004400122	UNDER WRITER SERVICES	0.04	0.00	0.00
22	004400123	CREDIT RATING AGENCY SERVICES	0.00	0.01	-100.00
23	004400124	CHARTERED ACCOUNTANT SERVICES	0.72	1.33	-45.34

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
24	004400125	COST ACCOUNTANT SERVICES	0.00	0.06	-93.52
25	004400126	COMPANY SECRETARY SERVICES	0.02	0.19	-89.45
26	004400127	REAL ESTATE AGENT/CONSULTANT SERVICES	0.39	0.69	-42.81
27	004400128	SECURITY/DETECTIVE AGENCY SERVICES	2.81	5.10	-44.96
28	004400129	MARKET RESEARCH AGENCY SERVICES	0.11	0.50	-78.42
29	004400130	MANAGEMENT CONSULTANT SERVICES	1.61	35.96	-95.53
30	004400131	SCIENTIFIC AND TECHNICAL CONSULTANCY SERVICE	0.66	0.99	-33.64
31	004400132	PHOTOGRAPHY SERVICES	0.10	0.80	-87.74
32	004400133	CONVENTION SERVICE	-6.76	-5.76	17.21
33	004400134	LEASED CIRCUIT SERVICE	0.00	0.00	0.00
34	004400135	TELEGRAPH SERVICE	0.00	0.00	0.00
35	004400136	TELEX SERVICE	0.00	0.00	0.00
36	004400137	FACSIMILE SERVICE	0.00	0.00	0.00
37	004400138	ON-LINE INFORMATION AND DATABASE ACCESS AND/OR RETRIEVAL SERVICE	2.50	2.24	11.92
38	004400139	VIDEO TAPE PRODUCTION SERVICE	0.18	0.26	-30.70
39	004400140	SOUND RECORDING SERVICE	0.22	0.14	60.19
40	004400141	BROADCASTING SERVICE	0.02	1.56	-98.68
41	004400142	INSURANCE AUXILLARY SERVICES	0.19	0.37	-49.39
42	004400143	BANKING AND OTHER FINANCIAL SERVICES	-14.18	5.67	-349.95
43	004400144	PORT SERVICES	0.48	0.07	618.20
44	004400145	SERVICE OR REPAIR PROVIDED BY AUTHORISED SERVICE STATION FOR MOTO R CAR AND TWO WHEELED MOTOR VEHICLE	0.45	1.48	-69.29
45	004400146	LIFE INSURANCE SERVICES INCLUDING INSURANCE AUXILLARY SERVICES RELATING TO LIFE INSURANCE	0.03	6.97	-99.57
46	004400147	CARGO HANDLING SERVICES	0.52	10.07	-94.87

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
47	004400148	STORAGE AND WAREHOUSE SERVICES	0.08	0.29	-71.97
48	004400149	EVENT MANAGEMENT SERVICES	0.52	1.80	-71.04
49	004400150	RAIL TRAVEL AGENT SERVICES	0.00	-0.15	-100.00
50	004400151	HEALTH CLUB AND FITNESS CENTERS SERVICES	0.19	0.28	-29.75
51	004400152	BEAUTY PARLOURS SERVICES	0.52	0.81	-36.01
52	004400153	FASHION DESIGNING SERVICES	0.00	0.06	-100.00
53	004400154	CABLE OPERATORS SERVICES	1.08	1.67	-35.39
54	004400155	DRYCLEANING SERVICES	0.06	0.09	-35.80
55	004400156	BUSINESS AUXILIARY SERVICES	-1014.03	-225.01	350.66
56	004400157	COMMERCIAL TRAINING AND COACHING CENTRE	1.50	3.69	-59.35
57	004400158	COMMISSIONING AND INSTALLATION AGENCY	2.56	5.93	-56.76
58	004400159	FRANCHISE SERVICE	0.01	0.16	-94.24
59	004400160	INTERNET CAFE	0.00	0.00	0.00
60	004400161	MAINTENANCE AND REPAIR SERVICE	-9.93	8.69	-214.25
61	004400162	A TECHNICAL TESTING AND ANALYSIS: TECHNICAL INSPECTION AND CERTIFICATION AGENCY	0.47	1.72	-72.68
62	004400163	BUSINESS EXHIBITION SERVICES	0.02	0.21	-90.20
63	004400164	AIRPORT SERVICES	0.03	0.11	-77.43
64	004400165	TRANSPORT OF GOODS BY ROAD	-8.92	11.70	-176.21
65	004400166	TRANSPORT OF GOODS BY AIR	0.02	-0.02	-189.61
66	004400167	SURVEY AND EXPLORATION OF MINERALS	22.13	0.07	29696.31
67	004400168	OPINION POLL SERVICES	0.00	0.00	0.00
68	004400169	INTELLECTUAL PROPERTY SERVICES OTHER THAN COPYRIGHT	0.42	0.04	844.53
69	004400170	FORWARD CONTRACT SERVICES	0.00	0.02	-86.77
70	004400171	TV RADIO PROGRAMME PRODUCTION	0.11	0.10	7.33

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
71	004400172	CONSTRUCTION SERVICES IN RESPECT OF COMMERCIAL OR INDUSTRIAL BUILDINGS AND CIVIL STRUCTURES	4.72	49.41	-90.45
72	004400173	TRAVEL AGENTS (OTHER THAN AIR/TRAVEL AGENTS)	0.18	0.11	70.31
73	004400174	TRANSPORT OF GOODS THROUGH PIPELINE OR OTHER CONDUIT	0.00	-0.57	-100.00
74	004400175	SITE FORMATION AND CLEARANCE, EXCAVATION AND EARTH MOVING AND DEMOLITION SERVICES OTHER THAN THOSE PROVIDED TO AGRICULTURE RIGATION & WATERSHED DEVELOPMENT	0.51	0.32	59.81
75	004400176	DREDGING SERVICE OF RIVER, PORT, HARBOUR, BACKWATER OR ESTUARY	0.01	0.03	-59.63
76	004400177	SURVEY AND MAP MAKING OTHER THAN THOSE BY GOVERNMENT DEPARTMENTS	0.03	0.26	-88.05
77	004400178	CLEANING SERVICES OTHER THAN IN RELATION TO AGRICULTURE, HORTICULTURE, HORTICULTURE, ANIMAL HUSBANDRY OR DAIRYING	2.81	5.19	-45.80
78	004400179	MEMBERSHIP OF CLUB OR ASSOCIATION WITH SPECIFIED EXCLUSIONS	0.07	0.40	-81.81
79	004400180	PACKAGING SERVICES	0.64	0.28	123.70
80	004400181	MAILING LIST COMPILATION AND MAILING	0.00	0.00	0.00
81	004400182	CONSTRUCTION OF RESIDENTIAL COMPLEXES HAVING MORE THAN TWELVE RESIDENTIAL HOUSES OR APARTMENTS TOGETHER WITH COMMON AREAS & OTHER APURTENANCES	9.11	7.79	16.98
82	004400183	SERVICE PROVIDED BY A REGISTRAR TO AN ISSUE	0.00	0.03	-100.00
83	004400184	SERVICE PROVIDED BY A SHARE TRANSFER AGENT	0.00	0.00	0.00
84	004400185	AUTOMATED TELLER MACHINE OPERATIONS, MAINTENANCE OR MANAGEMENT	0.01	1.49	-99.41
85	004400186	SERVICE PROVIDED BY A RECOVERY AGENT	0.12	0.09	28.45
86	004400187	SALE OF SPACE OR TIME FOR ADVERTISEMENT OTHER THAN THE IN PRINT MEDIA	0.40	0.15	172.51
87	004400188	SPONSORSHIP SERVICES PROVIDED TO ANYBODY CORPORATE OR FIRM OTHER THAN SPONSORSHIP OF SPORTS EVENTS	0.00	0.21	-99.87
88	004400189	TRANSPORT OF PASSENGERS EMBARKING ON INTERNATIONAL JOURNEY BY AIR OTHER THAN THE ECONOMY CLASS PASSENGERS	0.23	5.45	-95.87
89	004400190	TRANSPORT OF GOODS IN CONTAINERS BY RAIL BY ANY PERSON OTHER THAN GOVERNMENT RAILWAY	0.06	10.13	-99.40

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
90	004400191	BUSINESS SUPPORT SERVICES	2.98	7.85	-62.01
91	004400192	AUCTIONERS SERVICE OTHER THAN AUCTION OF PROPERTY UNDER DIRECTIONS OR ORDERS OF A COURT OF LAW OR AUCTION BY THE CENTRAL GOVERNMENT	0.00	0.06	-100.00
92	004400193	PUBLIC RELATIONS SERVICE	0.09	0.12	-24.12
93	004400194	SHIP MANAGEMENT SERVICES	0.02	0.36	-94.07
94	004400195	INTERNET TELEPHONY SERVICE	0.13	0.24	-43.08
95	004400196	TRANSPORT OF PERSONS BY CRUISE SHIP	0.00	0.00	0.00
96	004400197	CREDIT CARD,DEBIT CARD,CHANGE CARD OR PAYMENT CARD RELATED SERVICES	1.02	2.85	-64.09
97	004400198	SERVICES PROVIDED BY A TELEGRAPH AUTHORITY IN RELATION TO TELECOMMUNICATION SERVICES	6.70	1.12	496.53
98	004400199	SERVICES PROVIDED IN RELATION TO MINING OF MINERAL, OIL OR GAS	-6.87	4.56	-250.62
99	004400200	SERVICES PROVIDED IN RELATION TO RENTING OF IMMOVABLE PROPERTY FOR USE IN COURSE OR FURTHER OF BUSINESS OR COMMERCE	-1.86	4.94	-137.55
100	004400201	SERVICES PROVIDED IN RELATION TO EXECUTION OF A WORKS CONTRACT	36.52	90.22	-59.53
101	004400202	SERVICES PROVIDED IN RELATION TO DEVELOPMENT/SUPPLY OF CONTENT FOR USE IN TELECOM SERVICES, ADVERTISING AGENCY SERVICES & DATABASE SERVICES OR RETRIEVAL SERVICES	0.00	0.11	-99.87
102	004400203	SERVICES PROVIDED BY ANY PERSON EXCEPT BANKING CO. OR FINANCIAL INSTITUTION INCLUDING A NBFC OR ANY OTHER BODY CORPORATE OR COMM. CONCERN IN RELATION TO ASSET MANAGEMENT INCLUDING PORTFOLIO MANAGEMENT & ALL FORMS OF FUND MANAGEMENT	0.00	1.35	-100.00
103	004400204	SERVICE PROVIDED IN RELATION TO DESIGN SERVICES	0.05	0.54	-91.53
104	004400205	SERVICES PROVIDED BY ANY PERSON IN RELATION TO INFORMATION TECHNOLOGY SOFTWARE FOR USE IN THE COURSE OR FURTHERANCE OF BUSINESS OR COMMERCE	4.79	8.80	-45.55
105	004400206	SERVICES PROVIDED BY AN INSURER ON LIFE INSURANCE BUSINESS, IN RELATION TO MANAGEMENT OF INVESTMENT, UNDER UNIT LINKED INSURANCE BUSINESS, COMMONLY KNOWN AS UNIT LINKED INSURANCE PLAN-ULIP- SCHEME	0.00	0.00	0.00
106	004400207	SERVICES PROVIDED BY A RECOGNIZED STOCK EXCHANGE IN RELATION TO ASSISTING, REGULATING OR CONTROLLING THE BUSINESS, SELLING OR DEALING IN SECURITIES	0.00	0.00	0.00
107	004400208	SERVICES PROVIDED BY A RECOGNIZED/REGISTERED ASSOCIATION IN RELATION TO ASSISTING, REGULATING OR CONTROLLING	0.12	0.00	0.00

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
108	004400209	SERVICES PROVIDED BY A PROCESSING AND CLEARING HOUSE IN RELATION TO PROCESSING, CLEARING AND SETTLEMENT OF TRANSACTION IN SECURITIES	0.00	-0.01	-100.00
109	004400210	SERVICES PROVIDED BY ANY PERSON IN RELATION TO SUPPLY OF TANGIBLE GOODS INCLUDING MACHENRY,EQIPMENT AND APPLIANCES FOR USE	1.10	1.94	-43.24
110	004400211	COSMETIC SURGERY OR PLASTIC SURGERY SERVICE	0.07	0.02	312.73
111	004400212	TRANSPORT OF COASTAL GOODS & GOODS THROUGH NATIONAL WATERWAYS OR GOODS THROUGH INLAND WATER	0.37	0.24	50.01
112	004400213	LEGAL CONSULTANCY SERVICE	0.55	1.48	-62.96
113	004400214	SERVICES OF PROMOTING MARKETING OR ORGANIZING OF GAMES OF CHANCE INCLUDING LOTTERY, BINGO OR LOTTO	0.00	0.01	-29.09
114	004400215	HEALTH SERVICES LIKE (A) HEALTH CHECK UP UNDERTAKEN BY HOSPITALS OR MEDICAL ESTABLISHMENTS FOR EMPLO	0.95	0.92	3.52
115	004400216	SERVICES PROVIDED MAINTENANCE OF MEDICAL RECORDS OF EMPLOYEES BUSINESS ENTITY	0.00	0.00	0.00
116	004400217	SERVICES OF PROMOTING A BRAND OF GOODS SERVICES EVENTS BUSINESS ENTITY ETC.	2.34	1.13	107.92
117	004400218	SERVICES OF PERMITTING COMMERCIAL USE OR EXPLOITATION OF ANY EVENT ORGANIZED BY A PERSON OR ORGANIZA	0.00	0.00	0.00
118	004400219	SERVICES PROVIDED BY ELECTRICITY EXCHANGE	0.00	0.04	-94.49
119	004400220	SERVICES RELATED TO (A) TRANSFERRING TEMPORARILY OR (B) PERMITTING THE USE OR ENJOYMENT OF ANY COPYR	1.19	0.40	194.98
120	004400221	SPECIAL SERVICES PROVIDED BY A BUILDER ETC. TO THE PROSPECTIVE BUYERS SUCH AS PROVIDING PREFERENTIAL	0.00	0.00	0.00
121	004400222	SERVICES OF AIRCONDITONED RESTURANTS	1.44	0.80	79.82
122	004400223	SERVICES OF PROVIDING OF ACCOMODATIONS IN HOTELS	1.39	4.02	-65.41
123	004400224	ALL TAXABLE SERVICES	-0.01	-1.04	-99.13
124	004400225	OTHER TAXABLE SERVICES	-28.16	42.59	-166.11
125	004400500	RECEIPT AWAITING TRANSFER TO OTHER MINOR HEADS	5.38	7.56	-28.89

Sl. No.	Head Code	Head Nomenclature	Upto the month of Oct., 2025 (FY 2025-26)	Upto the month of Oct., 2024 (FY 2024-25)	Growth in %
126	004400504	PRIMARY EDUCATION CESS	0.38	1.00	-62.15
127	004400505	SECONDARY AND HIGHER EDUCATION CESS	0.06	0.18	-65.90
128	004400506	SWACHH BHARAT CESS	0.37	1.05	-64.33
129	004400507	KRISHI KALYAN CESS	0.36	0.60	-39.84
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	-1136.92	86.71	-1411.21
		Service Tax Collected of other Ministries/Departments	0.08	0.24	-66.67
		Total Net Collection	-1136.84	86.95	-1407.50

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

GST Refund Report (FY 2025-26)

(Rs. in crores)

		PAOs	Major/Minor Head	FY 2024-25	FY 2025-26			
					Qtr.I	Qtr.II	October	Progressive
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
IGST	EXPORTS	006893 e-PAO (IGST Dom)	0008.02.101.02.02	118189.19	32407.28	33555.36	13553.85	79516.49
	UIN (against RFD 10)	006893 e-PAO (IGST Dom)	0008.02.101.02.07	137.34	39.58	51.07	1.98	92.63
	Against RFD 01-A	Field PAOs	0008.02.101.02.11/102.02/103.02/104.02/ 800.02	312.29	40.91	63.41	0.05	104.37
	On-line Refund against RFD 01	008769 e-PAO (Single Authority)	0008.02.101.02.11/102.02/103.02/104.02/800.02	55118.09	20174.86	21979.62	5013.08	47167.56
	Refund	018576 e-PAO, Trichy	0008.01.101.02.11	0.00	0.12	7.57	11.83	19.52
	TOTAL			IGST	173756.91	52662.75	55657.03	18580.79
CGST	UIN (against RFD 10)	006893 e-PAO	0005.00.101.02.07	162.30	72.85	66.05	6.22	145.12
	Against RFD 01-A	Field PAOs	0005.00.101.02.11/102.02/103.02/104.02/ 800.02	402.87	42.71	104.83	0.07	147.61
	On- line Refund against RFD 01	008769 e-PAO (Single Authority)	0005.00.101.02.11/102.02/103.02/104.02/800.02	32898.60	10880.73	9678.37	2909.00	23468.10
	TOTAL			CGST	33,463.77	10996.29	9849.25	2915.29
UTGST (OT)	On-line Refund against RFD 01	008769-e-PAO (Single Authority)	0007.06.101.02.11	14.05	0.00	1.75	0.00	1.75
	TOTAL			UTGST(OT)	14.05	0.00	1.75	0.00
GST COMP CESS	UIN (against RFD 10)	006893 e_PAO	0009.02.101.02.07	5.83	2.54	2.36	0.77	5.67
	Against RFD 01-A	Field PAOs	0009.02.101.02.11/102.02/103.02/104.02/ 800.02	0.05	0.00	0.04	0.01	0.05
	On-line Refund against RFD 01	008769 e-PAO (Single Authority)	0009.02.101.02.11/102.02/103.02/104.02	2881.86	980.91	1447.08	467.67	2895.66
	Refund	018576 e-PAO, Trichy	0009.01.101.02.11	0.00	0.00	0.02	0.00	0.02
	TOTAL			Comp. Cess	2,887.74	983.45	1,449.50	468.45
Grand Total				2,10,122.47	64642.49	66957.53	21964.53	153564.55
Refund (on behalf of State/ UTs)	UIN (against RFD 10)	006893 ePAO (GST Mumbai)	Balance (to be recovered)	0.00	12.18	-3.49	-1.72	6.97
	On-line Refund against RFD 01	008769 e-PAO (Single Authority)	Balance (to be recovered)	337.50	731.41	1442.08	43.82	2217.31
	TOTAL (Balance)				337.50	743.59	1438.59	42.10

IGST REGULAR SETTLEMENT (Towards Center)

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

IGST REGULAR SETTLEMENT (Towards States)

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

IGST Regular Settlement (State/UT wise)

(Rs. in crores)

Sl. No.	States	Head code	State Code	FY 2017-18 to FY 2023-24	F.Y.2024-25	F.Y.2025-26			
						Qtr.I	Qtr.II	October	Progressive
1	Jammu & Kashmir	0008.02.106/953/954	01	23835.07	5681.27	1460.41	1296.47	439.05	3195.93
2	Himachal Pradesh	0008.02.106/953/954	02	13836.70	3427.47	1006.13	859.11	348.49	2213.73
3	Punjab	0008.02.106/953/954	03	55880.83	15555.93	4479.73	4513.46	1590.16	10583.35
4	Chandigarh	0008.02.107/956/957	04	6976.11	1621.93	438.59	395.75	157.80	992.13
5	Uttarakhand	0008.02.106/953/954	05	9753.88	3512.27	994.09	1004.67	370.88	2369.64
6	Haryana	0008.02.106/953/954	06	52629.38	16457.46	5187.68	6043.94	2685.75	13917.37
7	Delhi	0008.02.106/953/954	07	65903.13	18422.92	5122.02	4806.55	1615.29	11543.86
8	Rajasthan	0008.02.106/953/954	08	87856.60	25270.52	6801.74	6596.47	2741.35	16139.57
9	Uttar Pradesh	0008.02.106/953/954	09	193631.55	49418.53	13140.50	11305.13	4222.88	28668.51
10	Bihar	0008.02.106/953/954	10	78903.87	19370.04	5608.00	5157.12	1784.84	12549.96
11	Sikkim	0008.02.106/953/954	11	2201.04	583.32	177.99	153.87	65.63	397.49
12	Arunachal Pradesh	0008.02.106/953/954	12	4769.02	1264.33	399.07	304.84	93.95	797.86
13	Nagaland	0008.02.106/953/954	13	3530.70	782.15	229.23	194.61	65.66	489.51
14	Manipur	0008.02.106/953/954	14	4620.79	767.79	186.45	196.91	70.96	454.32
15	Mizoram	0008.02.106/953/954	15	3172.02	672.43	193.30	168.47	57.80	419.57
16	Tripura	0008.02.106/953/954	16	5037.45	1167.44	327.29	272.00	95.32	694.61
17	Meghalaya	0008.02.106/953/954	17	4508.91	1163.17	284.73	268.84	97.16	650.73
18	Assam	0008.02.106/953/954	18	36150.92	9024.54	2373.43	3232.92	1571.78	7178.12
19	West Bengal	0008.02.106/953/954	19	82620.05	22698.03	5760.79	5516.28	2128.25	13405.31
20	Jharkhand	0008.02.106/953/954	20	18425.35	5251.32	1597.92	1358.87	431.47	3388.26
21	Odisha	0008.02.106/953/954	21	32378.92	8033.65	1955.65	1514.01	705.64	4175.30
22	Chhattisgarh	0008.02.106/953/954	22	18905.90	7045.24	1420.64	1581.77	518.47	3520.89

(Rs. in crores)

Sl. No.	States	Head code	State Code	FY 2017-18 to FY 2023-24	F.Y.2024-25	F.Y.2025-26			
						Qtr.I	Qtr.II	October	Progressive
23	Madhya Pradesh	0008.02.106/953/954	23	82426.27	22457.33	5716.53	5032.65	1849.44	12598.62
24	Gujarat	0008.02.106/953/954	24	79830.01	27659.32	7910.27	7642.38	2987.45	18540.09
25	Daman and Diu	0008.02.107/956/957	25	89.94	0.87	0.14	0.16	0.05	0.35
26	Dadra & Nagar Haveli	0008.02.107/956/957	26	1668.91	494.05	114.13	110.88	56.81	281.81
27	Maharashtra	0008.02.106/953/954	27	190802.82	58609.65	18481.83	18208.32	6915.66	43605.81
28	Karnataka	0008.02.106/953/954	29	139312.76	37493.77	9320.94	9740.94	3642.72	22704.60
29	Goa	0008.02.106/953/954	30	7317.46	1905.34	525.27	457.37	174.97	1157.60
30	Lakshadweep	0008.02.107/956/957	31	172.77	106.49	22.17	21.93	6.87	50.97
31	Kerala	0008.02.106/953/954	32	82158.87	17887.75	4694.17	4869.65	1632.59	11196.41
32	Tamil Nadu	0008.02.106/953/954	33	107543.95	29537.95	7464.28	8001.92	2855.81	18322.01
33	Puducherry	0008.02.106/953/954	34	3337.57	956.09	224.40	232.55	81.39	538.34
34	Andaman & Nicobar	0008.02.107/956/957	35	1536.35	367.60	128.88	148.66	38.07	315.62
35	Telangana	0008.02.106/953/954	36	93824.40	22733.01	5957.49	6339.20	2163.44	14460.13
36	Andhra Pradesh	0008.02.106/953/954	37	81378.65	18813.46	4748.044	4921.22	1773.481	11442.74
37	Ladaakh	0008.02.107/956/957	38	1101.97	464.20	88.10323	136.0437	54.98816	279.14
38	UT (Other Territory)	0008.02.107/956/957	97	2481.83	727.31	263.1667	293.1513	131.5983	687.92
		Total		16,80,512.73	457405.89	124805.17	122899.12	46223.90	293928.19

IGST ADVANCE APPORTIONMENT (Month wise)

(Rs in crores)

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

IGST ADVANCE APPORTIONMENT (State/UT wise)

(Rs. in crores)

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

(Rs. in crores)

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

Statement No. 1

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

(Rs. in Crores)

Accounts Figure during the month of October, 2025 (FY 2025-26)							Accounts Figure during the month of October, 2024 (FY 2024-25)							
MAJOR HEADS	B.E.	Gross Collection	Refund	Amt. Apportioned to (+)/from(-)	Net Collection	% of BE Achieved	B.E.	Gross Collection	Refund	Amt. Apportioned to (+)/from(-)	Net Collection (CBIC)	Collection by other min./deptt	Total Net Collections (CGA)	% of BE Achieved
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
0005-CGST	1010890	36329.32	2915.29	53456.26	86870.29	8.59	910890	33822.42	2527.11	49083.05	80378.35	0.01	80378.36	8.82
0007-UTGST (OT)	0	39.14	0.00	131.60	170.74	0.00	0	13.51	0.00	48.11	61.62	0.00	61.62	0.00
0008-IGST (IMP)		41809.83	11.82	0.00	41798.01			40813.14	0.00	0.00	40813.14	0.00	40813.14	
0008-IGST (Dom)		55483.26	18568.97	-99680.16	-62765.87			54883.34	13647.54	-91651.29	-50415.50	0.01	-50415.49	
0008-IGST (Total)	0	97293.09	18580.79	-99680.16	-20967.86	0.00	0	95696.48	13647.54	-91651.29	-9602.36	0.01	-9602.35	0.00
0009-Comp. Cess (IMP)		77.67	0.00	0.00	77.67			769.98	0.00	0.00	769.98	0.00	769.98	
0009-Comp. Cess (Dom)		7722.30	468.45	0.00	7253.85			11687.86	299.02	0.00	11388.84	0.00	11388.84	
0009-Comp. Cess (Total)	167110	7799.97	468.45	0.00	7331.52	4.39	151009	12457.84	299.02	0.00	12158.82	0.00	12158.82	8.05
Total (A)	1178000	141461.52	21964.53	-46092.30	73404.69	6.23	1061899	141990.25	16473.67	-42520.13	82996.43	0.02	82996.45	7.82
0037-Custom (Cash)	209164.75	22868.87	3104.72	0.00	19764.15	9.45	196674.69	19374.93	2848.08	0.00	16521.02	5.83	16526.85	8.40
0037-Custom (Scrips)	30835.25	1942.26	0.00	0.00	1942.26	6.30	41070.31	2626.88	0.00	0.00	2626.88	0.00	2626.88	6.40
0037-Custom Cash+Scrips	240000	24811.13	3104.72	0.00	21706.41	9.04	237745	22001.81	2848.08	0.00	19147.90	5.83	19153.73	8.06
0038-U.E.D	317000	24453.15	164.33	0.00	24288.82	7.66	319000	22789.51	65.42	0.00	22724.09	0.00	22724.09	7.12
0044-SERVICE Tax	100	44.97	912.68	0.00	-867.71	-867.71	100	47.77	54.54	0.00	-6.79	0.02	-6.77	-6.77
TOTAL (B)	557100	49309.25	4181.73	0.00	45127.52	8.10	556845	44839.09	2968.04	0.00	41865.20	5.85	41871.05	7.52
Total (A+B)	1735100	190770.77	26146.26	-46092.30	118532.21	6.83	1618744	186829.34	19441.71	-42520.13	124861.63	5.87	124867.50	7.71

NOTE:-

1. The difference between Net collection reported earlier in Monthly Flash Figure Report (Rs.119966.85 crores) and Account Figure of October, 2025 is around 1.20%.
2. The Accounts Figure during the month of October, 2024 (FY 2024-25) are inclusive of collection made by other Min./Depts., whereas the figure October, 2025 (FY 2025-26) are not inclusive of collection made by other Min./Depts. The collections made by other ministries/departments are reported directly to O/o CGA.
3. The refunds mentioned in the statement include drawbacks applicable in the case of Customs Duties
4. UTGST (OT) comprises the collections made for the supplies of Goods/Services at Territorial waters of India beyond 14 nautical miles of the coast line.
5. Scrips head code under customs 0037.00.101.99 -Basic Duty paid through Scrips.

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

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

Accounts Figure up to the month of October, 2025 (FY 2025-26)									Accounts Figure up to the month of October, 2024 (FY 2024-25)							
MAJOR HEADS	B.E.	Gross Collection	Refund	Amt. Apportioned to (+)/ from(-)	Net Collection (CBIC)	Collection by other min./deptt	Total Net Collections (CGA)	% of BE Achieved	B.E.	Gross Collection	Refund	Amt. Apportioned to (+)/from(-)	Net Collection (CBIC)	Collection by other min./deptt	Total Net Collections (CGA)	% of BE Achieved
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
0005-CGST	1010890	258404.78	23760.83	318963.08	553607.03	0.00	553607.03	54.76	910890	237397.88	20074.97	304275.87	521598.77	0.01	521598.78	57.26
0007-UTGST (OT)	0	206.89	1.75	687.92	893.06	0.00	893.06		0	111.67	7.05	391.36	495.98	0.00	495.98	0.00
0008-IGST (IMP)		304500.97	19.51	0.00	304481.46	0.00	304481.46			304657.57	0.00	0.00	304657.57	0.00	304657.57	
0008-IGST (Dom)		382484.87	126881.06	-589891.27	-334287.46	0.00	-334287.46			351975.18	101943.28	-565137.39	-315105.50	0.01	-315105.49	
0008-IGST (Total)	0	686985.84	126900.57	-589891.27	-29806.00	0.00	-29806.00	0.00	0	656632.75	101943.28	-565137.39	-10447.93	0.01	-10447.92	0.00
0009-Comp. Cess (IMP)		5358.16	0.02	0.00	5358.14	0.00	5358.14			6980.69	0.00	0.00	6980.69	0.00	6980.69	
0009-Comp. Cess (Dom)		78046.55	2901.38	0.00	75145.17	0.00	75145.17			81437.24	1935.83	0.00	79501.41	0.00	79501.41	
0009-Comp. Cess (Total)	167110	83404.71	2901.40	0.00	80503.31	0.00	80503.31	48.17	151009	88417.93	1935.83	0.00	86482.10	0.00	86482.10	57.27
Total (A)	1178000	1029002.22	153564.55	-270240.27	605197.40	0.00	605197.40	51.37	1061899	982560.23	123961.13	-260470.16	598128.92	0.02	598128.94	56.33
0037-Customs (Cash)	209164.75	135481.74	19335.54	0.00	116066.38	79.82	116146.20	55.53	196674.69	137368.04	19124.49	0.00	118194.94	48.61	118243.55	60.12
0037- Scrips	30835.25	12660.44	0.00	0.00	12660.44	0.00	12660.44	41.06	41070.31	13868.97	0.00	0.00	13868.97	0.00	13868.97	33.77
Total - Customs (Cash+Scrips)	240000	148142.18	19335.54	0.00	128726.82	79.82	128806.64	53.67	237745	151237.01	19124.49	0.00	132063.91	48.61	132112.52	55.57
0038-U.E.D	317000	164086.26	879.91	0.00	163204.99	1.36	163206.35	51.48	319000	153961.30	2771.38	0.00	151189.92	0.00	151189.92	47.39
0044-SERVICE Tax	100	270.20	1407.04	0.00	-1136.92	0.08	-1136.84	-1136.84	100	578.47	491.52	0.00	86.71	0.24	86.95	86.95
TOTAL (B)	557100	312498.64	21622.49	0.00	290794.89	81.26	290876.15	52.21	556845	305776.78	22387.39	0.00	283340.54	48.85	283389.39	50.89
Total (A+B)	1735100	1341500.86	175187.04	-270240.27	895992.29	81.26	896073.55	51.64	1618744	1288337.01	146348.52	-260470.16	881469.46	48.87	881518.33	54.46

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 September, 2025 (FY 2025-26). (Col. g)

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

3. Scrips head code under customs 0037.00.101.99-Basic Duty paid through Scrips.

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

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

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