



Agenda for 49th GST Council Meeting

18th February 2023

Volume-II





**GST Council Secretariat
New Delhi**

5th Floor, Tower-II, Jeevan Bharti Building, New Delhi
02nd February, 2023

OFFICE MEMORANDUM

Subject: Notice for the 49th Meeting of the GST Council scheduled to be convened on 18th February, 2023

The undersigned is directed to refer to the subject stated above and to convey that the 49th Meeting of the GST Council will be held on **18th February, 2023 at Vigyan Bhawan, New Delhi**. The schedule of the Meeting is as follows:

- **Saturday, 18th February, 2023:** 11:00 A.M. onwards
- 2. The agenda items and other details for the 49th Meeting of the GST Council will be communicated in due course of time.
- 3. Keeping in view the logistical constraints, it is requested that participation from each State/UT may be kept limited to two (02) officers in addition to the Hon'ble Member of the GST Council.
- 4. Kindly convey the invitation to Hon'ble Members of the GST Council to attend the Meeting of the GST Council.

Sd/-
(Sanjay Malhotra)
Secretary to the Govt. of India and ex-officio Secretary to the GST Council
Tel:011 23092653

Copy to:

1. PS to the Hon'ble Minister of Finance, Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
2. PS to the Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said Meeting.
3. The Chief Secretaries of all the State Governments, Union Territories of Delhi, Puducherry and Jammu and Kashmir with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State Government as a Member of the GST Council about the above said meeting.
4. Chairman, CBIC, North block, New Delhi, as a permanent invitee to the proceeding of the Council.
5. CEO, GST Network.

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Agenda Item 4(vii): Extension of time limit under sub-section (10) of section 73 of CGST Act for FY 2017-18, 2018-19 and 2019-20.

Section 73 of the CGST Act, 2017 provides that the proper officer shall issue the order demanding any tax that has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund.

2.1 The issue of extension in timelines under section 73(10) of CGST Act was earlier deliberated by the Council in its 47th meeting held in June 2022. Considering the difficulties faced by the taxpayers as well as tax officers during the period of Covid-19 pandemic, the Council recommended that:

(i) limitation under section 73 for FY 2017-18 for issuance of order in respect of demand linked with due date of annual return, may be extended till 30th September, 2023 under the powers available under section 168A of CGST Act;

(ii) time period from 01.03.2020 to 28.02.2022 may be excluded from the limitation period for filing refund claim by an applicant under Section 54 and 55 of CGST Act, as well as for issuance of order/demand in respect of erroneous refunds under Section 73, by exercising power under section 168A of CGST Act.

2.2 Accordingly, Notification No. 13/2022- Central Tax dated 05.07.2022 was issued to implement the above recommendations of the Council.

3. Representations have been received from some tax administrations to further extend the timelines under section 73 of the CGST Act for FY 2017-18, 2018-19 and 2019-20 to 31.12.2024 or to extend the timelines under section 73 to those under section 74 of the CGST Act. It has been represented that difficulties were faced by government departments during the COVID period due to reduced staff; with staggered timings and exemption to certain categories of employees from attending offices during COVID period. This led to delay in process of scrutiny and audit which could be started properly only after COVID restrictions were uplifted. It has also been represented that though the time period for issuance of show cause notice and demand orders for FY 2017-18 has been extended vide Notification No. 13/2022- Central Tax dated 05.07.2022 based on recommendations of the Council made in 47th meeting, however, the same is not sufficient considering the delay in scrutiny and audit process due to COVID.

4.1 The issue was deliberated by the Law Committee in its meeting held on 08.02.2023. The Law Committee took the view that it may not be desirable to extend the timelines in such a manner so that it may lead to bunching of last date of issuance of SCN/order under section 73 and section 74 for a number of financial years. Accordingly, LC did not agree with the proposal to extend timelines under section 73(10) of CGST Act to the timelines under section 74 of CGST Act for any financial year. Further, LC did not agree with the proposal to extend the timelines for the FY 2017-18, 2018-19 and 2019-20 to 31.12.2024. However, LC felt that considering the delay in scrutiny, audit and assessment process for the FY 2017-18, 2018-19 and 2019-20 due to restrictions and difficulties faced in COVID-19 period, there may be a need to provide some additional time under section 73(10) of CGST Act for

the said financial years in such a manner so that there is no bunching of last dates for issuance of SCN/order under section 73 for these financial years as well as for the subsequent financial years.

4.2 LC, accordingly, recommended that the time limit under section 73(10) of CGST Act for the FY 2017-18, 2018-19 and 2019-20 may be extended as below by issuance of a notification under section 168A of CGST Act:

- i.
 - i. For FY 2017-18, the time limit under section 73(10) may be extended from the present 30th September 2023 to 31st December 2023;
 - ii. For FY 2018-19, the time limit under section 73(10) may be extended from the present 31st December 2023 to 31st March 2024;
 - iii. For FY 2019-20, the time limit under section 73(10) may be extended from the present 31st March 2024 to 30th June 2024.

5. A draft notification under section 168A of CGST Act, as per the above recommendations of the Law Committee, is placed at **Annexure A**.

6. In view of the above, the agenda, along with the draft notification, is placed before the GST Council for deliberation and approval.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No. XX/2023 – Central Tax

New Delhi, the XXth February, 2023

G.S.R.....(E).In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), No. 35/2020-Central Tax, dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 235(E), dated the 3rd April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 235(E), dated the 3rd April, 2020 and No. 14/2021-Central Tax, dated the 1st May, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 310(E), dated the 1st May, 2021 and No. 13/2022-Central Tax, dated the 5th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 516(E), dated the 5th July, 2022, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period -

- (a) for the financial year 2017-18, up to the 31st day of December, 2023;
- (b) for the financial year 2018-19, up to the 31st day of March, 2024;
- (c) for the financial year 2019-20, up to the 30th day of June, 2024.

[F. No. CBIC-20006/24/2021-GST]

(Alok Kumar)
Director

Errata

1) On Page 144

- (i) In clause (ii), “**Annexure II**” may be read as “**Annexure III**”.
- (ii) In clause (iii), “ **Annexure III**” may be read as “**Annexure II**”.

Agenda Item 13: Decisions of GST Implementation Committee (GIC) for information of the GST Council

The GST implementation Committee (GIC) took one decision between 48th GST Council meeting and the upcoming 49th GST Council meeting. Due to the urgency involved, the decision was taken after obtaining approval by circulation amongst GIC members. The details of the decision taken is given below:

1. Decision of GIC by Circulation on 31st January, 2023 on GST Data sharing request received from Department of Telecommunication, Ministry of Communications

a. In the agenda note it was stated that it was mentioned in the letter received from the Department of Telecommunications (DoT) that the National Digital Communication Policy (NDCP) mandates the DoT to increase domestic production of telecom products and hence, it is necessary to monitor annual domestic production/ value addition in telecom sector. The policy also mentions that the share of telecom in national GDP would be increased from 6% to 8%. In this regard, DoT has approached GSTN for disaggregate data about the production of goods and services relating to telecom sector. However, DoR has explained the data sharing policy position and agreed to share the aggregate level data only. Accordingly, DoT has requested to provide anonymised aggregate data (HSN wise on telecom equipment) without the identification of the tax payer as available with GSTN.

b. It further stated that FORM GSTR-1 has been capturing 4-6 digit HSN/SAC code for the products and services. DoT has sent a list of products and services for which they are seeking 4-digit level "8517"- HSN exclusively for telecom products including mobile handset and "9984" - SAC for telecom services. DoT further requested that data can also be provided for combination of product description and HSN Code.

c. It was also stated in the agenda note that since DoT has agreed to receive anonymised aggregate level GST data for telecom products and services, GSTN may be permitted to share the data with DoT. It may be noted that GST Council in its 48th meeting has already approved the GST data sharing with other Ministries/Departments.

d. Accordingly, approval of GIC was sought for GST data sharing with Department of Telecommunications, M/o Communications.

e. **Decision:** The Members of the GIC approved the agenda item on GST Data sharing request received from Department of Telecommunication, Ministry of Communications

Agenda Item 14: Ad-hoc Exemptions Order(s) issued under Section 25(2) of Customs Act, 1962 to be placed before the GST Council for information

1. In the 26th GST Council meeting held on 10th March, 2018, it was decided that all ad hoc exemption orders issued with the approval of Hon'ble Finance Minister as per the guidelines contained in Circular No. 09/2014-Customs dated 19th August, 2014, as was the case prior to the implementation of GST, shall be placed before the GST Council for information.

2 The details of the ad hoc exemption orders issued recently are as follows:

Order No.	Date	Remarks
AEO No. 01 of 20213	11 th January, 2023	Request for ad-hoc exemption on duty and taxation for the equipment and ammunition used for Joint Counter Terrorism Training Exercise (Tarkash-VI) (order copy enclosed).
AEO No. 02 of 20213	06 th February, 2023	Request for ad-hoc exemption for import of cheetahs by the National Tiger Conservation Authority, Ministry of Environment, Forest & Climate Change, Government of India (order copy enclosed).

3. This is placed for the information of GST Council.

F. No. 452/12/2022-Cus V
Ad-hoc Exemption Order No. 1 of 2023
Issued under section 25(2) of the Customs Act, 1962

Government of India
Ministry of Finance
Department of Revenue

Room No. 227A, North Block, New Delhi-110001

Dated the 11th January 2023

To,
The Chief Commissioner Customs
Chennai Zone

Sir,

Subject: Request for ad-hoc exemption on duty and taxation for the equipment and ammunition used for Joint Counter Terrorism Training Exercise (Tarkash-VI) -reg.

The undersigned is directed to refer to O.M. No. 23011/28/2022-PMA dated 26.12.2022 received from Under Secretary (PMA), Ministry of Home Affairs, along with enclosures from NSG (Copy enclosed) and letter No. WII/109/29/2022 dated 22.12.2022 received from Attache (AMS) from Ministry of External Affairs (Copy enclosed) for providing permission for (i) Customs Clearance and (ii) Clearance and exemption from duty and taxation for the equipment and ammunition to be used for the Joint Counter Terrorism Training Exercise Tarkash-VI in terms of Section 25 (2) of Customs Act, 1962.

2. MHA in its aforesaid OM has informed that:

- i. Joint Counter Terrorism Training Exercise Tarkash-VI is scheduled to be conducted from 16 January to 14 February 2023 between US (SOF) and NSG in Chennai.
- ii. The Embassy of US in India has shared the details of weapons and equipment's which will be carried by the US (SOF) team coming to India on 12 January 2023 via US Military Aircraft C-130.
- iii. US (SOF) team along with weapons, equipments, accessories, ammunition and dangerous goods will arrive at Chennai International Airport at 0615 hrs (IST) on 12 January 2023 and depart from the Chennai International Airport at 0815 hrs (IST) on 12 January 2023
- iv. US team will also bring one multi-purpose canine (Military working dog) to participate in the Joint Exercise accompanied by necessary accessories.
- v. In addition to the equipment and the multi purpose canine, there may be specific equipment or ammunition that is not readily available and will have to be air shipped into India through FedEx/DHL/Commercial Air/Military via air freight.

2.1 MHA has requested for waiving off the customs duties and IGST (where applicable) for the above-mentioned imported goods for the Joint Counter Terrorism Training between NSG and US (SOF) team.

3. In view of the exceptional circumstances as mentioned above, the Central Government in exercise of the powers conferred by sub-section (2) of section 25 of the Customs Act, 1962 (52 of 1962), being satisfied that it is necessary in the public interest so to do, hereby exempts the subject

Page 1 of 2

F. No. 452/12/2022-Cus V
Ad-hoc Exemption Order No. 1 of 2023
Issued under section 25(2) of the Customs Act, 1962

goods for the purpose of Tarkash VI Joint Counter Terrorism Training, from the whole of the duty of Customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975, and, whole of the Integrated Tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act, 1975 (where applicable), subject to the end use for the purpose being imported and in compliance of the provisions of the Customs Act, 1962.

4. An undertaking to comply with the conditions mentioned in Para 3 above shall be submitted to the jurisdictional Commissioner of Customs of the port of import for claiming benefit of exemption under this Order.
5. Any infringement of this Order should be brought to the immediate notice of the Commissioner of Customs of the port of import for taking further necessary action such as realization of Customs duty on the subject goods, penal action for such violations, etc.
6. This order is valid for imports made up to 05.04.2023

Enclosures: As above

Yours faithfully,



(Harish Kumar)

Under Secretary to the Government of India

Copy to:

- The Under Secretary (PMA), Ministry of Home Affairs, Police -I Division, PMA Cell, Government of India
- The Under Secretary (AMS Division), Ministry of External Affairs, South Block, New Delhi 110001
- Principal Director (Customs), Central Receipt Audit Wing, Office of the Comptroller & Auditor General, 10, Bahadur Shah Zafar Marg, New Delhi-110 002.
- Guard File.

Yours faithfully,


(Harish Kumar)
Under Secretary to the Government of India

F. No. 452/06/2022-Cus V

Ad-hoc Exemption Order No. 2 of 2023 Issued
under Section 25(2) of the Customs Act, 1962

Government of India
Ministry of Finance
Department of Revenue

To,

Room No. 227A, North Block, New Delhi – 110001

Dated the 06th February 2023

The Chief Commissioner of Central GST &
Customs Bhopal Zone

Sir,

Subject: Request for Ad hoc exemption for import of Cheetahs by the National Tiger Conservation Authority, Ministry of Environment, Forest and Climate Change, Government of India-reg.

The undersigned is directed to refer to a request dated 16.01.2023 (copy enclosed) received from the Director General of Forests and Special Secretary, Ministry of Environment Forest and Climate Change (MoEF&CC), Government of India seeking exemption from payment of duty in terms of Section 25 (2) of Customs Act, 1962, for the goods received as grant from Republic of South Africa.

2. MoEF & CC has informed that:

- i. Project Tiger Division, Ministry of Environment Forest and Climate Change, Government of India is in receipt of 12 number of live Cheetahs in crate, accompanied with empty crates, radio collars & receivers which are a Government of India cargo being consigned from Republic of South Africa.
- ii. The Cheetahs will be imported from Gwalior International Airport.
- iii. From Gwalior the Cheetahs would proceed for final release to Kuno National Park.
- iv. The exact date of arrival of the Cheetahs would be communicated in due course

2.1 MoEF & CC has requested for waiving off the customs duties and IGST (where applicable) for the above-mentioned imported goods received as grant for restoration of open forest and savanna system which in turn will help in conservation of biodiversity and accrue ecosystem services.

3. In view of the exceptional circumstances as mentioned above, the Central Government in exercise of the powers conferred by sub-section (2) of Section 25 of the Customs Act, 1962 (52 of 1962), being satisfied that it is necessary in

the public interest so to do, hereby exempts the subject goods (i.e. 12 number of live Cheetahs in crate, accompanied with empty crates, radio collars & receivers) for introduction into Kuno National Park, from the whole of the duty of Customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975, and, whole of the Integrated Tax leviable thereon under sub- section (7) of section 3 of the Customs Tariff Act, 1975 (where applicable), subject to the end use for the purpose being imported and in compliance of the provisions of the Customs Act, 1962.

4. An undertaking to comply with the conditions mentioned in Para 3 above shall be submitted to the jurisdictional Commissioner of Customs of the port of import for claiming benefit of exemption under this Order.
5. Any infringement of this Order should be brought to the immediate notice of the Commissioner of Customs of the port of import for taking further necessary action such as realization of Customs duty on the subject goods, penal action for such violations, etc.
6. This order is valid for imports made up to 31.03.2023

Yours
faithfully,



(Harish Kumar)

Under Secretary to the Govt. of India

Copy to:

- The Inspector General of Forests, Project Tiger Division, Ministry of Environment Forest and Climate Change, Government of India.
- Principal Director (Customs), Central Receipt Audit Wing, Office of the Comptroller & Auditor General, 10, Bahadur Shah Zafar Marg, New Delhi-110 002.
- Guard File.

Yours
faithfully,



(Harish Kumar)

Under Secretary to the Govt. of India

Agenda Item 15: Review of revenue position under Goods and Services Tax

1. The Figure below shows the trend and Table 1 shows the details of the collection in FY 2022-23 vis-à-vis FY 2021-22.

Figure 1: Monthly gross GST collection (in ₹ lakh crore)

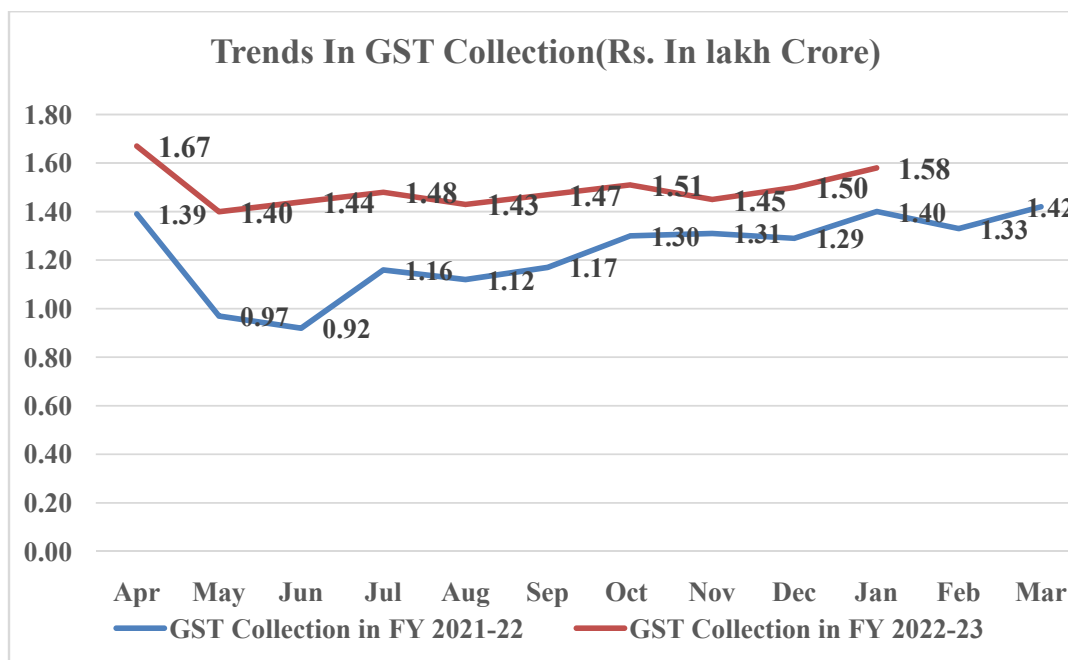


Table 1: Monthly gross GST collection (₹ crore)

GST Collection	Aug'22	Sep'22	Oct'22	Nov'22	Dec'22	Jan'23
CGST	24,710	25,271	26,039	25,681	26,711	29,051
SGST	30,951	31,813	33,396	32,651	33,357	36,847
IGST	77,782	80,464	81,778	77,103	78,434	80,995
<i>Domestic</i>	35,715	39,249	44,481	38,468	38,172	42,561
<i>Imports</i>	42,067	41,215	37,297	38,635	40,263	38,434
Comp Cess	10,168	10,137	10,505	10,433	11,005	10,662
<i>Domestic</i>	9,151	9,282	9,680	9,616	10,155	9,863
<i>Imports</i>	1,018	856	825	817	850	798
Total	1,43,612	1,47,686	1,51,718	1,45,867	1,49,507	1,57,554

2. Table 2 shows the IGST collected, refunded and settled/apportioned during FY2022-23 till January, 2023.

Table 2: IGST Collection/Settlement/ Apportionment/Refund in FY22-23
(Figures in Rs. Crore)

1	Collections(+)	7,81,813.42
2	Recovery from IGST Ad-hoc apportionment(+)	0
3	Refunds (-)	1,25,328.59
4	Settlement (-)	
	i. CGST	3,31,502.00
	ii. SGST	2,78,756.00
5	Ad-hoc Settlement (-)	0
	i. CGST ad hoc	24,500.00
	ii. SGST ad hoc	24,500.00
6	Net (1+2-3-4-5)	(2,773.17)

Source: PrCCA, CBIC

Compensation Fund

3. As per provision of GST (Compensation to States) Act, 2017 the Compensation Cess collected since implementation of GST w.e.f. 01.07.2017 till January, 2023 and the compensation released are shown in the table below:

Table 3: Compensation Cess collected and compensation released

	(Figures in Rs. Crore)					
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 (till Jan)
Opening Balance		21,466	47,271	55,736	9,734 ¹	9,344
Compensation Cess collected (net)	62,612	95,081	95,551	85,191	1,04,609	1,03,846
Compensation released	41,146	69,275	1,20,498	1,36,988	97,500	1,15,662
Balance	21,466	47,271	55,736 ²	3939	16,844 ³	(2,472)

Trends in Return filing

¹Centre had transferred Rs. 5,795 crore from CFI to cess fund as part of an exercise to apportion balance IGST pertaining to 2018-19 on 08.03.2022

²Centre had transferred Rs. 33,412 crore from CFI to Compensation Cess Fund as part of an exercise to apportion balance IGST pertaining to FY 2017-18

³Balance GST compensation cess available is Rs. 16844 crore. However, taking into account the interest of back to back loan of Rs. 7,500 crore, GST compensation cess carried forward to FY 2022-23 as opening balance is Rs. 9344 crore

4. The table 4 shows the trend in return filing in FORM GSTR-3B and GSTR-1 till due date for return period Apr'22 to Dec'22. Tables 5 and 6 show the State wise filing for these months.

Table 4: Return filing (GSTR-3B/GSTR-1) till due date

Return Period	GSTR-3B (%)	GSTR-1(%)
Apr'22	78.55	55.14
May'22	75.85	57.35
Jun'22	77.20	54.50
Jul'22	76.87	56.12
Aug'22	76.14	54.61
Sep'22	75.14	53.41
Oct'22	75.91	59.09
Nov'22	78.79	59.94
Dec'22	79.82	60.02

Figure 2: GSTR-3B/GSTR-1 Filing till due date

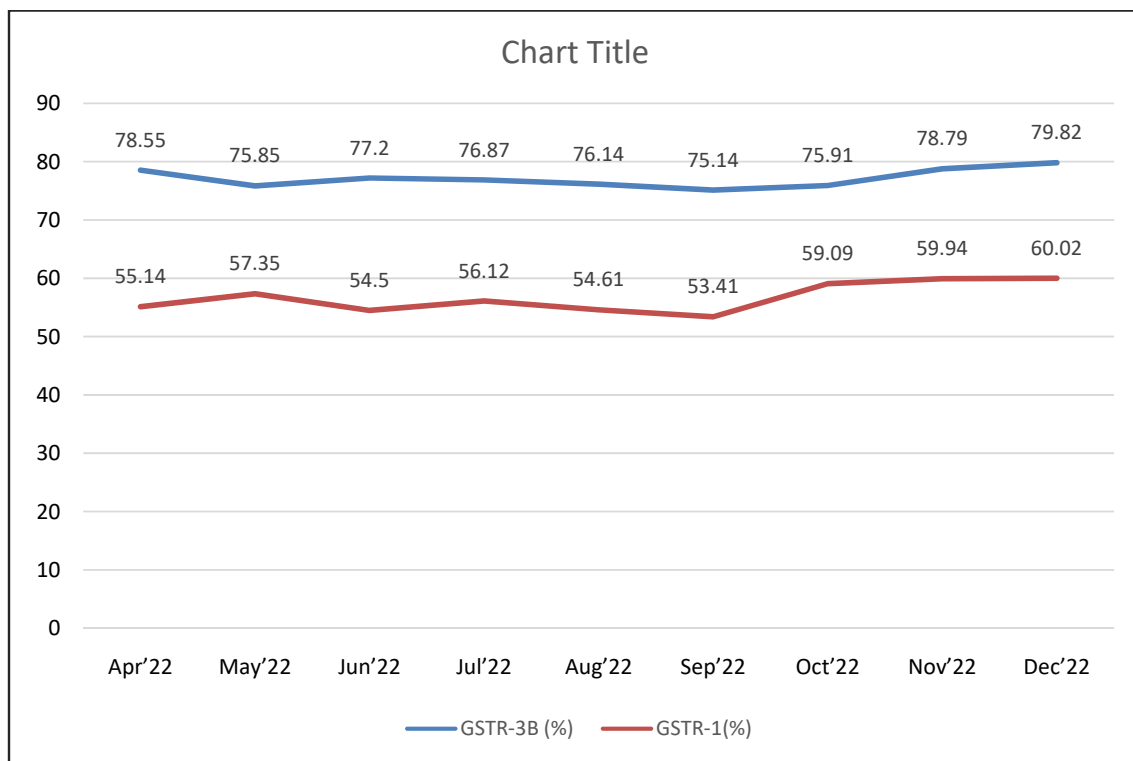


Table 6: State-wise Return filing (GSTR-3B) till due date (Apr'22-Dec'22)

	States	Apr'22	May'22	Jun'22	Jul'22	Aug'22	Sep'22	Oct'22	Nov'22	Dec'22
1	Jammu and Kashmir	82%	78%	80%	80%	79%	79%	79%	81%	81%
2	Himachal Pradesh	81%	76%	79%	78%	76%	77%	77%	80%	83%
3	Punjab	82%	80%	80%	80%	79%	77%	78%	81%	83%
4	Chandigarh	85%	83%	82%	83%	82%	78%	82%	84%	85%
5	Uttarakhand	76%	73%	75%	73%	72%	71%	72%	75%	78%
6	Haryana	80%	78%	79%	78%	78%	75%	77%	79%	82%
7	Delhi	81%	79%	80%	78%	79%	76%	77%	80%	82%
8	Rajasthan	80%	78%	78%	78%	77%	76%	77%	81%	82%
9	Uttar Pradesh	81%	78%	78%	78%	78%	75%	77%	80%	80%
10	Bihar	69%	57%	71%	69%	68%	68%	69%	71%	73%
11	Sikkim	63%	62%	68%	62%	63%	64%	60%	62%	67%
12	Arunachal Pradesh	50%	51%	56%	53%	53%	53%	53%	55%	57%
13	Nagaland	66%	66%	67%	66%	67%	65%	65%	67%	66%
14	Manipur	55%	53%	57%	56%	54%	55%	53%	58%	61%
15	Mizoram	63%	61%	65%	64%	64%	63%	60%	62%	65%
16	Tripura	75%	73%	77%	76%	74%	73%	74%	77%	78%
17	Meghalaya	60%	60%	69%	60%	61%	67%	60%	61%	69%
18	Assam	68%	66%	68%	68%	66%	66%	67%	69%	71%
19	West Bengal	81%	79%	80%	80%	79%	78%	79%	81%	83%
20	Jharkhand	78%	76%	78%	77%	76%	75%	76%	79%	80%
21	Odisha	75%	72%	75%	74%	73%	72%	72%	76%	77%
22	Chhattisgarh	68%	66%	68%	69%	66%	68%	67%	71%	73%
23	Madhya Pradesh	78%	74%	75%	76%	74%	75%	76%	79%	79%
24	Gujarat	87%	85%	85%	85%	85%	85%	85%	87%	87%
25	Daman and Diu	-	-	-	-	-	-	-	-	-
26	Dadra and Nagar Haveli	79%	75%	76%	77%	77%	75%	75%	78%	79%
27	Maharashtra	75%	73%	75%	75%	73%	74%	73%	76%	78%
29	Karnataka	78%	76%	77%	77%	76%	74%	76%	79%	80%
30	Goa	62%	60%	64%	61%	61%	65%	63%	64%	69%
31	Lakshadweep	69%	68%	70%	67%	73%	71%	67%	77%	78%
32	Kerala	77%	74%	75%	76%	73%	72%	73%	76%	77%
33	Tamil Nadu	83%	80%	80%	80%	79%	78%	80%	82%	81%
34	Puducherry	79%	75%	75%	75%	75%	72%	75%	78%	77%
35	Andaman and Nicobar Islands	65%	62%	63%	64%	63%	64%	62%	66%	68%
36	Telangana	70%	67%	69%	67%	67%	67%	67%	70%	71%
37	Andhra Pradesh	76%	75%	76%	76%	75%	73%	76%	79%	78%
38	Ladakh	68%	68%	71%	68%	66%	72%	65%	68%	78%
97	Other Territory	76%	70%	68%	74%	73%	67%	69%	75%	75%
	Average	79%	76%	77%	77%	76%	75%	76%	79%	80%

Table 7: State-wise Return filing (GSTR-1) till due date (Apr'22-Dec'22)

	States	Apr'22	May'22	Jun'22	Jul'22	Aug'22	Sep'22	Oct'22	Nov'22	Dec'22
1	Jammu and Kashmir	37%	41%	36%	41%	39%	38%	43%	43%	41%
2	Himachal Pradesh	56%	57%	49%	56%	54%	49%	59%	58%	55%
3	Punjab	72%	74%	69%	72%	71%	68%	74%	74%	72%
4	Chandigarh	75%	77%	73%	75%	74%	72%	77%	77%	76%
5	Uttarakhand	51%	53%	47%	50%	50%	46%	54%	55%	52%
6	Haryana	68%	70%	67%	67%	68%	65%	70%	70%	70%
7	Delhi	69%	71%	70%	69%	70%	69%	71%	70%	73%
8	Rajasthan	62%	66%	58%	63%	63%	59%	67%	68%	66%
9	Uttar Pradesh	48%	51%	46%	48%	48%	45%	52%	53%	50%
10	Bihar	27%	29%	27%	27%	27%	25%	31%	34%	32%
11	Sikkim	32%	34%	34%	34%	34%	27%	35%	36%	35%
12	Arunachal Pradesh	21%	24%	23%	23%	23%	21%	26%	28%	25%
13	Nagaland	29%	29%	29%	29%	28%	27%	29%	34%	31%
14	Manipur	21%	23%	22%	24%	22%	24%	25%	24%	26%
15	Mizoram	20%	21%	20%	20%	20%	20%	21%	21%	19%
16	Tripura	42%	46%	43%	44%	42%	38%	47%	47%	46%
17	Meghalaya	25%	26%	28%	27%	24%	24%	28%	28%	28%
18	Assam	33%	37%	33%	36%	35%	30%	39%	39%	38%
19	West Bengal	51%	53%	51%	53%	52%	47%	55%	56%	55%
20	Jharkhand	43%	43%	43%	45%	44%	41%	47%	49%	48%
21	Odisha	37%	40%	35%	38%	38%	33%	41%	43%	40%
22	Chhattisgarh	44%	48%	42%	46%	46%	42%	51%	51%	49%
23	Madhya Pradesh	48%	51%	42%	47%	47%	41%	56%	56%	51%
24	Gujarat	79%	82%	78%	79%	79%	78%	82%	82%	83%
25	Daman and Diu	-	-	-	-	-	-	-	-	-
26	Dadra and Nagar Haveli	72%	73%	71%	72%	73%	72%	76%	76%	77%
27	Maharashtra	60%	63%	60%	63%	61%	60%	66%	66%	68%
29	Karnataka	52%	56%	53%	55%	53%	51%	58%	59%	60%
30	Goa	44%	47%	48%	47%	44%	51%	52%	51%	56%
31	Lakshadweep	42%	52%	52%	56%	50%	49%	54%	60%	59%
32	Kerala	56%	59%	55%	60%	50%	54%	60%	61%	60%
33	Tamil Nadu	58%	58%	57%	59%	55%	55%	61%	61%	62%
34	Puducherry	51%	52%	50%	52%	49%	50%	54%	54%	56%
35	Andaman and Nicobar Islands	38%	42%	39%	40%	41%	38%	43%	46%	45%
36	Telangana	43%	44%	42%	43%	41%	41%	46%	48%	49%
37	Andhra Pradesh	48%	52%	49%	51%	49%	46%	54%	59%	57%
38	Ladakh	27%	31%	34%	30%	26%	35%	32%	33%	39%
97	Other Territory	74%	74%	72%	75%	73%	69%	75%	72%	76%
	Average	55%	57%	55%	56%	55%	53%	59%	60%	60%