

# July GST collection rises 10.3% to 3-month high of ₹1.82 lakh crore

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GST collections in July rose over 10 per cent to reach a three-month high of ₹1.82 lakh crore. Experts feel that the collection will rise further with the approach of the festival season.

The July number relates to goods consumed and services availed in June.

Data showed that the rise in domestic GST collection was around 9 per cent while that from imports was over 14 per cent.

At the same time, domestic refund was down by over 34 per cent though the rise in refund on exports was a little over 1 per cent, bringing the total refund down by around 19 per cent. Because of this, the net GST collection rose by over 14 per cent to around ₹1.66 lakh crore.

## MOP-UP VIA IMPORTS

MS Mani, Partner at Deloitte India, said the rise in GST revenue from imports compared to domestic collections is significant.

"These collections are based on supply transactions during June, which is typically a slow offtake month before the onset of

## Expanding GST kitty

Overall collection in July  
(in ₹ lakh crore)

	2023	2024	% change
Domestic	1.23	1.34	8.9
Import	0.43	0.48	14.2
Gross collection	1.66	1.82	10.3
Domestic refund	0.12	0.08	-0.34
Export refund	0.08	0.08	1.40
Total refund	0.20	0.16	-19.4
Net collection	1.45	1.66	14.4

Collection in key States in July  
(in ₹ crore)

	2023	2024	% change
Maharashtra	26,064	28,790	11
Karnataka	11,505	13,025	13
Gujarat	9,787	11,015	13
Tamil Nadu	10,022	10,490	5
Uttar Pradesh	8,802	9,125	4
Haryana	7,953	9,082	14
Delhi	5,405	5,964	10

Source: GST portal

the festival season," he said. Abhishek Jain, National Head, Indirect Tax at KPMG in India, felt that a 10 per cent-plus growth in collections for this year *vis-a-vis* the last year aligns well with expectations and shows signs of stability and maturity of GST implementation. "With festivals coming up in the next few months, the collections should rise further," he said.

## WIDE DIVERGENCE

There was wide divergence in State-wise collections. According to Saurabh Agarwal, Tax Partner, EY India, the surge in tax collections from Nagaland, Manipur, Andaman & Nicobar, and Ladakh suggests heightened economic activity and con-

sumption in developing regions.

Deloitte's Mani noted a wide divergence in growth of collections compared to the same month last year even among the large manufacturing and consuming States. "While Maharashtra, Gujarat and Karnataka have shown a growth of 11-13 per cent, Tamil Nadu, Andhra Pradesh and UP are in the range of -7 per cent to 5 per cent. This divergence should be further evaluated based on sectoral data for these States," he said.

Vivek Jalan, Partner with Tax Connect, said the current growth rate of 10 per cent almost aligns with the budgeted GST growth for 2024-25 of around 11 per cent.