

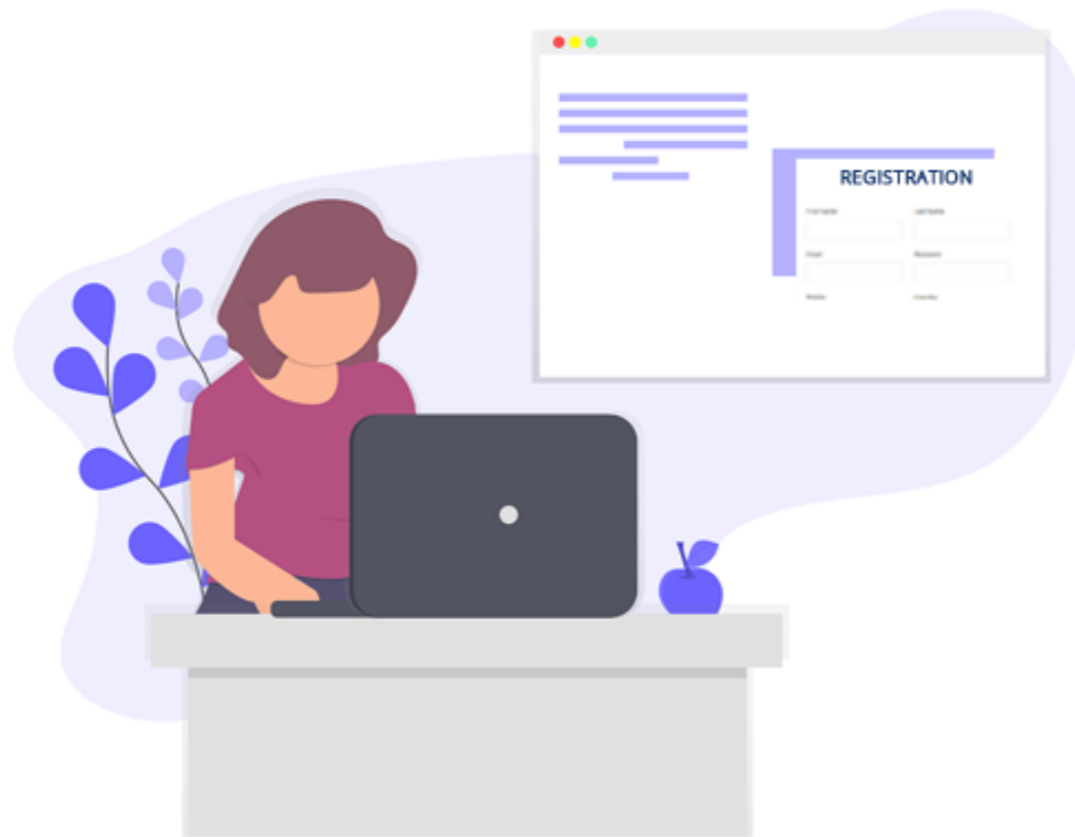
GST 4

Years of
Commitment

A Statistical Report on Completion of 4
years of GST

 Goods And Services Tax Network

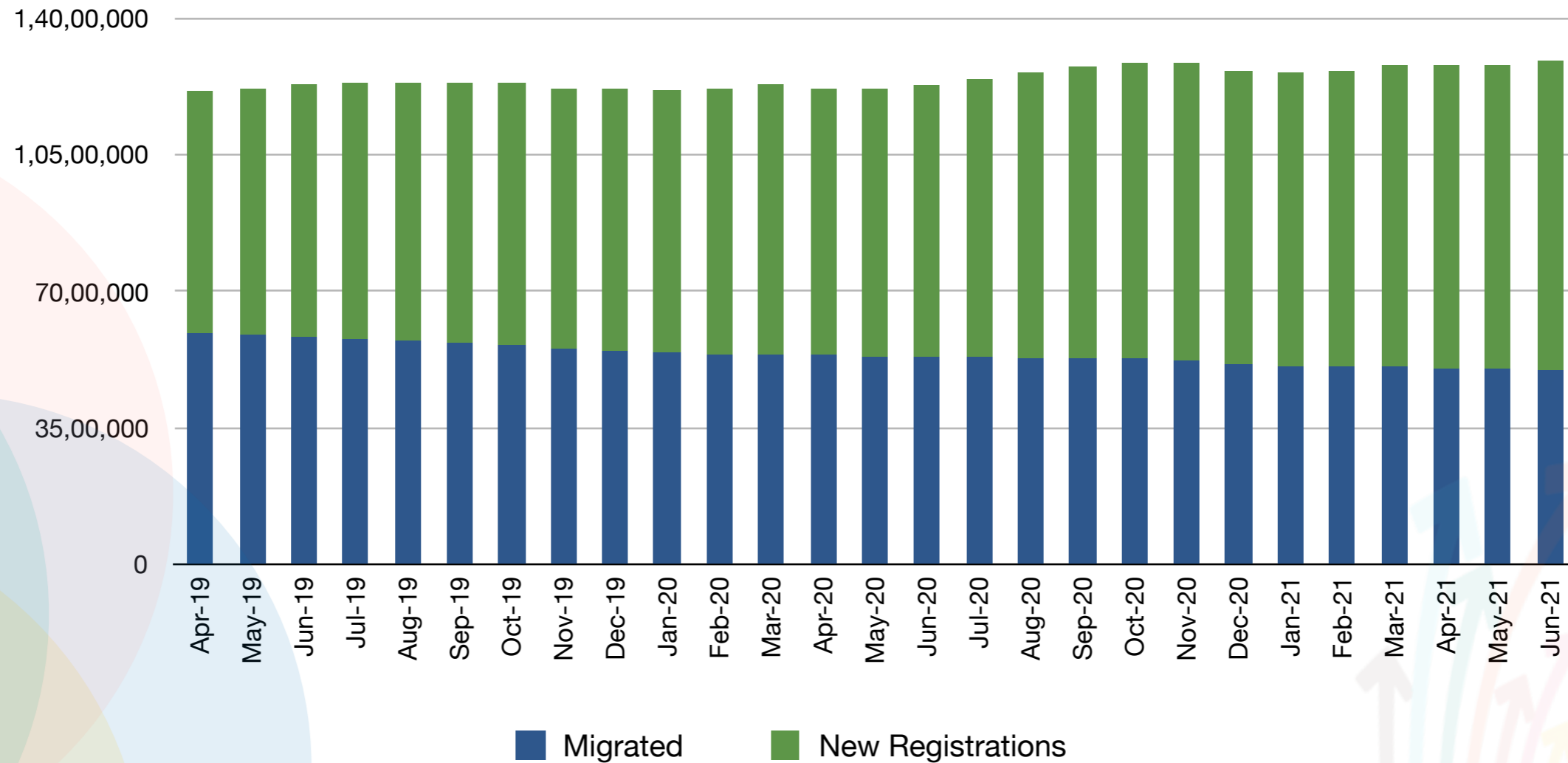




Registration

Registration Trend (Apr – 2019 till June – 2021)

Registration Trend (Active Taxpayers Net of Cancellations)



- Figures as at the end of the month
- Figures include all kinds of Registration except UIN
- Figures are net of cancellation and revocation of cancellation with retrospective effect
- The number of migrated taxpayers is as per date of liability (not when the migration got completed) which is 1st July 2017, irrespective of date of migration.

Active Taxpayers as on 30th June, 2021: Summary



Normal Taxpayers	Composition Taxpayers	Input Service Distributor	Casual Taxpayers	Tax Collector at source	Tax Deductor at source	Total	Migrated out of Total
1,10,15,536	16,66,507	6,972	131	13,034	2,04,789	1,29,07,284	49,83,600

UIN Holders	Non Resident Taxpayers	OIDAR
2,265	29	286

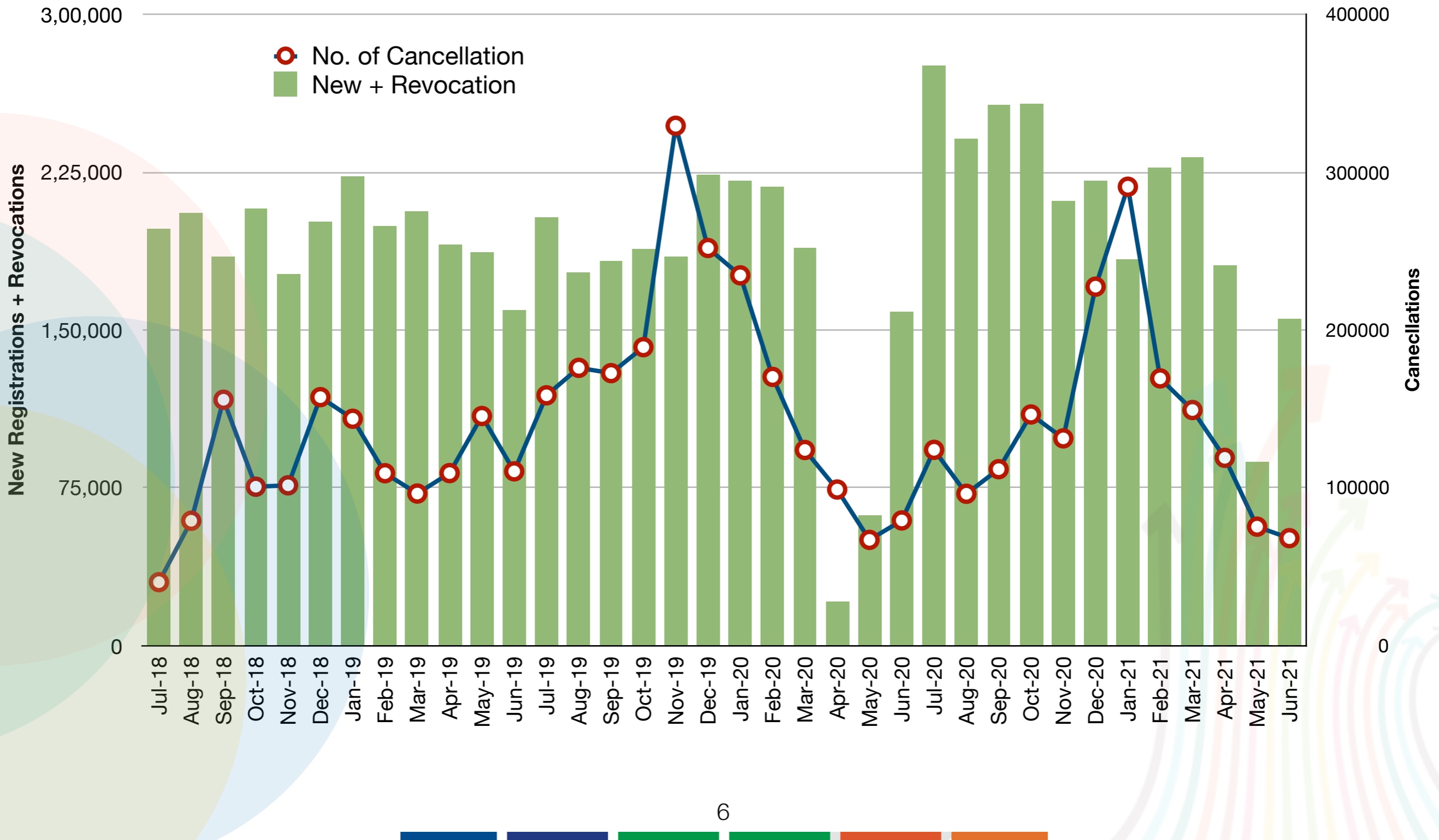
Active Taxpayers as on 30th June 2021: Distribution

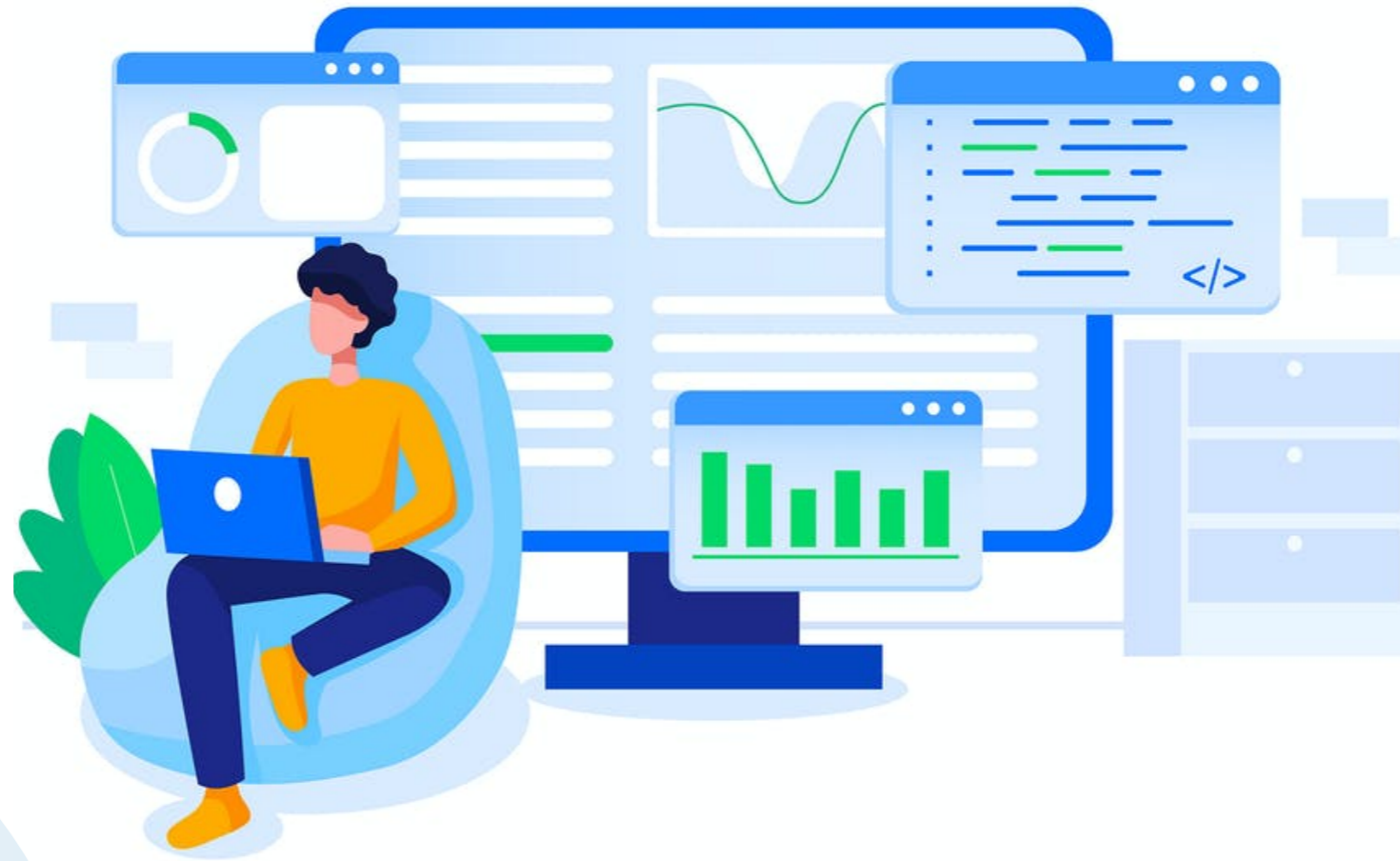
State	Normal Taxpayers	Composition Taxpayers	Input Service Distributor	Casual Taxpayers	Tax Collector at source	Tax Deductor at source	Total	Migrated out of Total	UIN Holders
Andaman and	4,064	855	5	0	52	305	5,281	871	0
Andhra Pradesh	2,97,776	1,12,659	56	11	367	2,829	4,13,698	1,58,504	292
Arunachal Pradesh	13,286	2,408	5	0	59	1,270	17,028	2,953	5
Assam	1,59,460	36,344	51	1	195	3,134	1,99,185	64,430	33
Bihar	4,02,267	1,04,023	94	2	282	6,398	5,13,066	1,33,343	129
Center Jurisdiction	0	0	0	0	0	0	286	0	0
Chandigarh	26,626	1,669	79	5	155	735	29,269	14,059	3
Chattisgarh	1,21,755	34,443	30	2	194	3,054	1,59,478	65,519	23
Dadra and Nagar	13,862	645	4	0	121	244	14,876	6,320	0
Daman and Diu	3	0	0	0	0	0	3	0	1
Delhi	7,23,999	17,076	1,031	4	1,022	2,683	7,45,820	2,95,857	313
Goa	36,068	5,262	74	7	154	693	42,258	19,030	13
Gujarat	9,51,946	99,270	272	9	692	17,258	10,69,448	4,05,854	67
Haryana	4,44,897	18,198	640	3	701	2,263	4,66,703	1,70,988	31
Himachal Pradesh	93,272	19,759	33	0	153	1,306	1,14,523	43,463	25
Jammu and Kashmir	87,647	8,750	22	1	124	1,731	98,275	37,841	10
Jharkhand	1,57,252	18,389	37	1	216	3,227	1,79,122	59,942	40
Karnataka	7,80,692	1,11,381	449	13	1,019	16,656	9,10,216	4,02,838	83
Kerala	3,18,628	52,346	85	5	589	6,847	3,78,500	1,85,956	34
Ladakh	4,724	571	1	0	22	251	5,569	1,536	0
Lakshadweep	241	24	0	0	44	27	336	11	0
Madhya Pradesh	3,86,600	55,466	128	3	420	4,571	4,47,188	2,11,459	97
Maharashtra	14,03,410	1,26,708	1,769	11	1,457	42,208	15,75,575	6,38,907	284
Manipur	11,473	1,720	12	0	76	545	13,826	2,577	2
Meghalaya	25,706	2,431	7	0	77	502	28,723	8,526	5
Mizoram	6,797	169	4	0	54	276	7,300	1,609	2
Nagaland	7,189	2,111	5	0	67	295	9,667	2,559	7
Odisha	2,54,354	30,116	54	3	219	3,696	2,88,442	1,04,110	43
Other Territory	82	0	0	0	0	1	83	0	0
Puducherry	20,076	2,605	6	0	119	350	23,156	10,350	3
Punjab	3,22,799	38,090	74	1	356	2,918	3,64,238	1,57,785	15
Rajasthan	5,97,642	1,39,350	114	4	520	18,605	7,56,235	3,21,668	85
Sikkim	8,203	826	3	0	67	330	9,429	2,378	4
Tamil Nadu	9,37,788	81,245	496	17	889	10,774	10,31,210	4,36,649	120
Telangana	3,87,555	61,135	321	18	602	13,071	4,62,704	1,54,023	57
Tripura	25,391	2,924	9	0	81	1,078	29,483	9,866	5
Uttar Pradesh	12,13,014	3,73,713	443	2	1,021	20,089	16,08,283	5,52,349	235
Uttarakhand	1,42,004	34,810	47	1	265	3,369	1,80,496	62,167	11
West Bengal	6,26,988	69,016	512	7	583	11,200	7,08,306	2,37,303	188
Grand Total	1,10,15,536	16,66,507	6,972	131	13,034	2,04,789	1,29,07,284	49,83,600	2,265

Non Resident Taxpayers
OIDAR

29
286

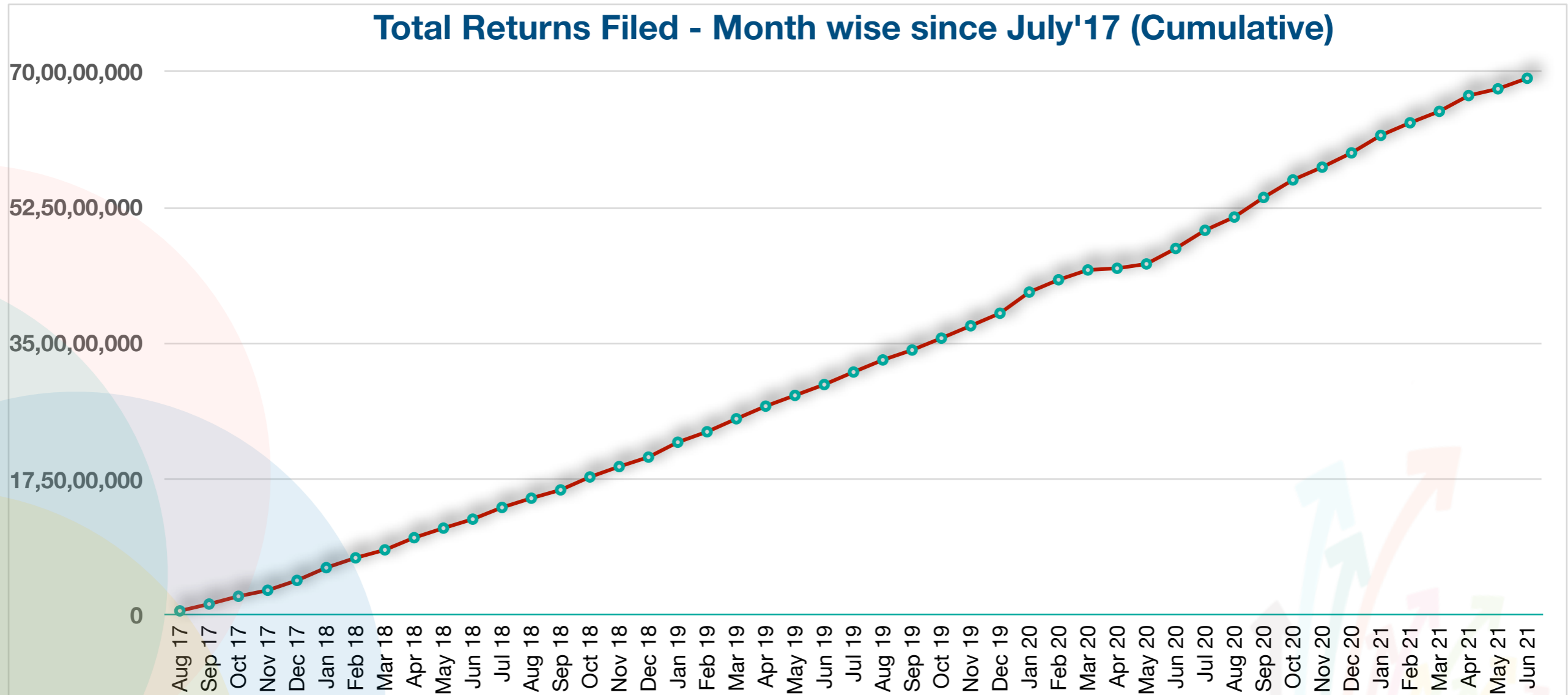
Trend of Cancellation and Revocation of GST Registration





Returns

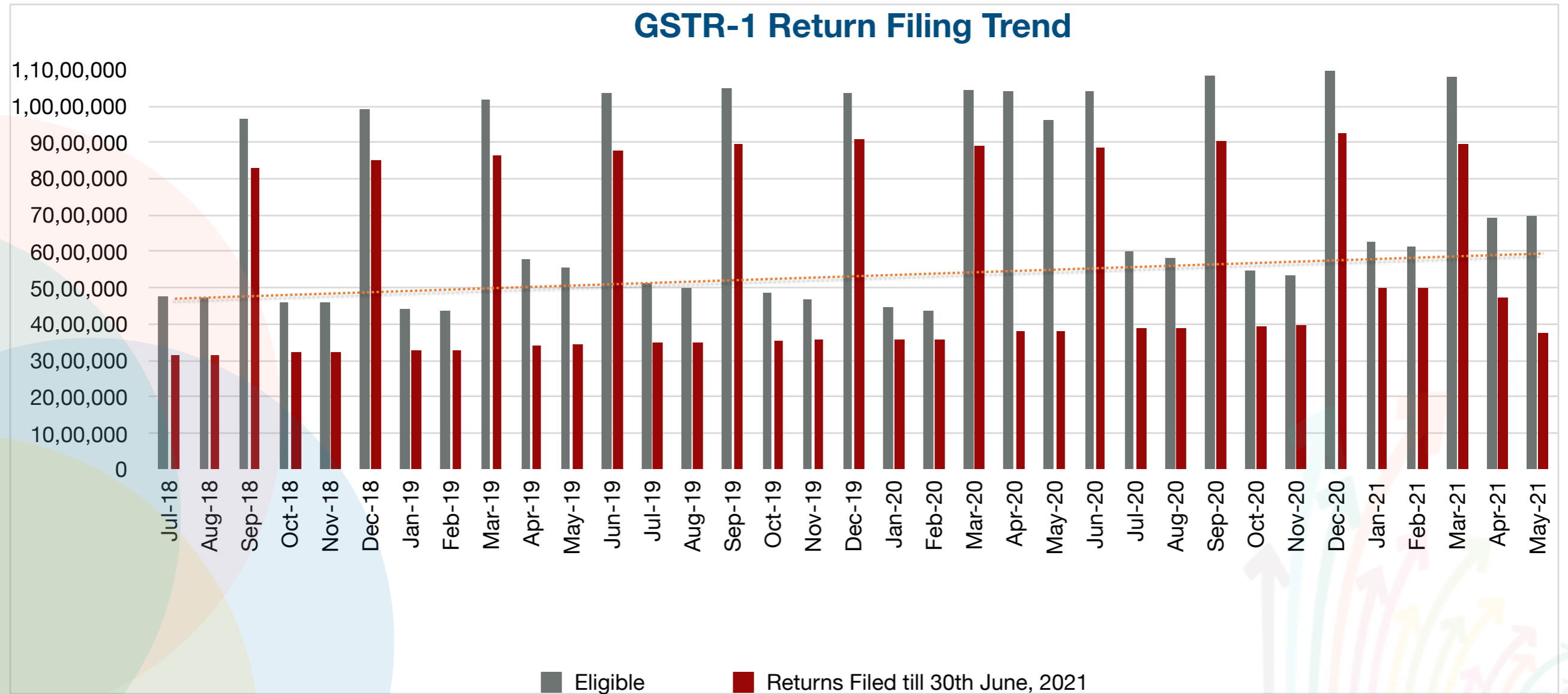
Total Returns Filed (Since July'17)



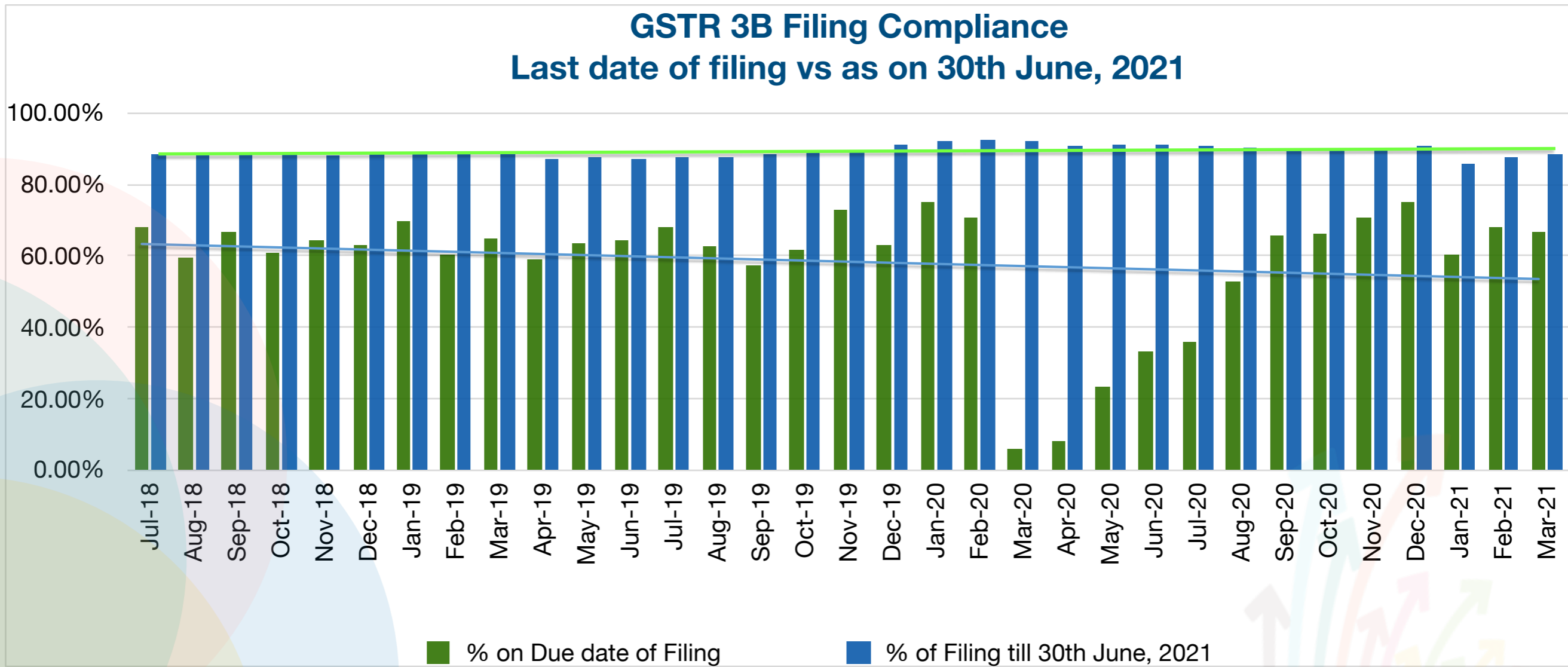
****Note**

- The figures include the filing trend all GST Returns combined
- Highest Returns Filed in a day - 23.86 Lakhs
- Over 69 Crores Returns filed till June 2021

GSTR1 Return Filing Trend (July 2018- May 2021)



GSTR3B Filing Compliance

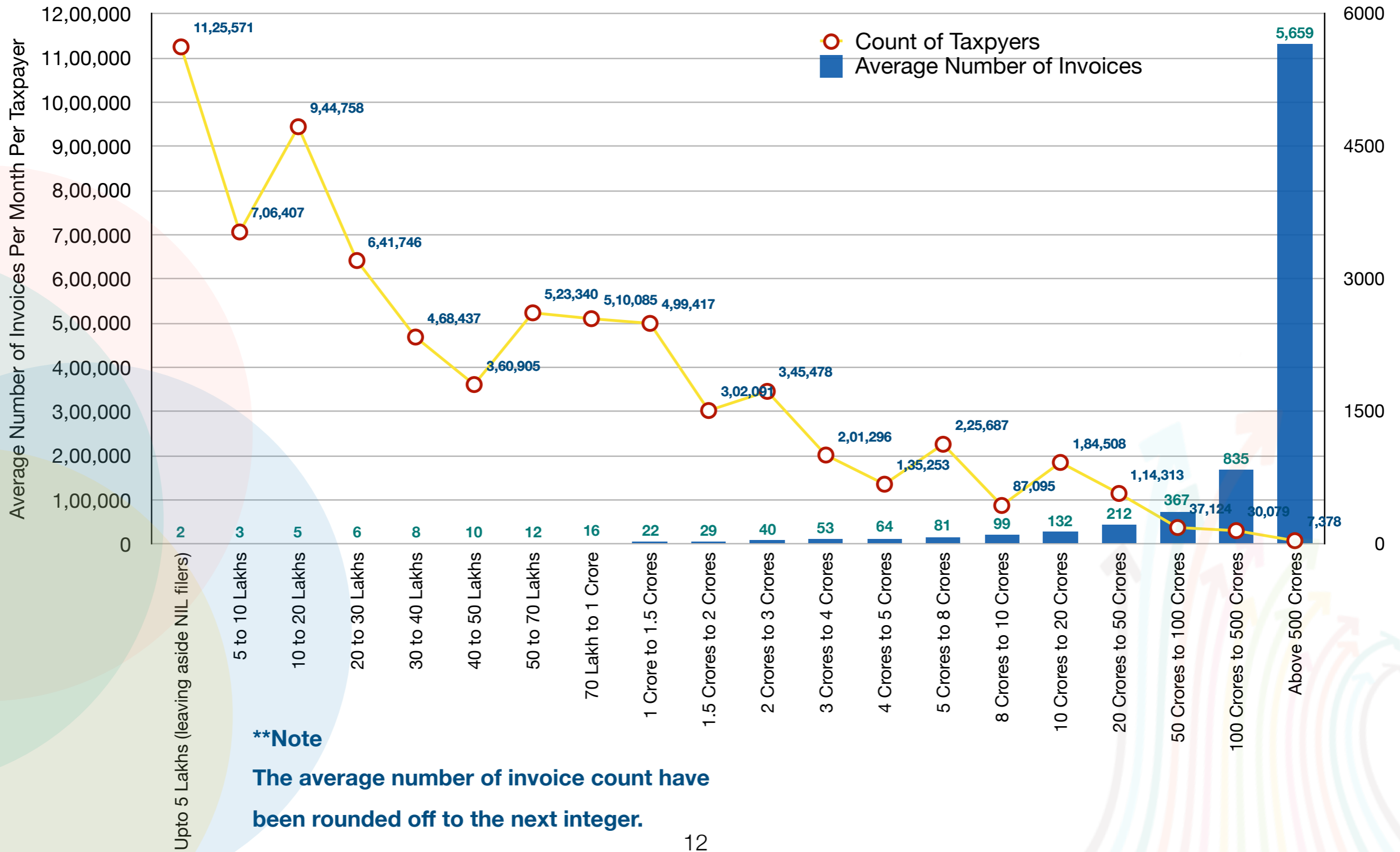


Invoice Count as per Turnover Slabs (at GSTIN Level)

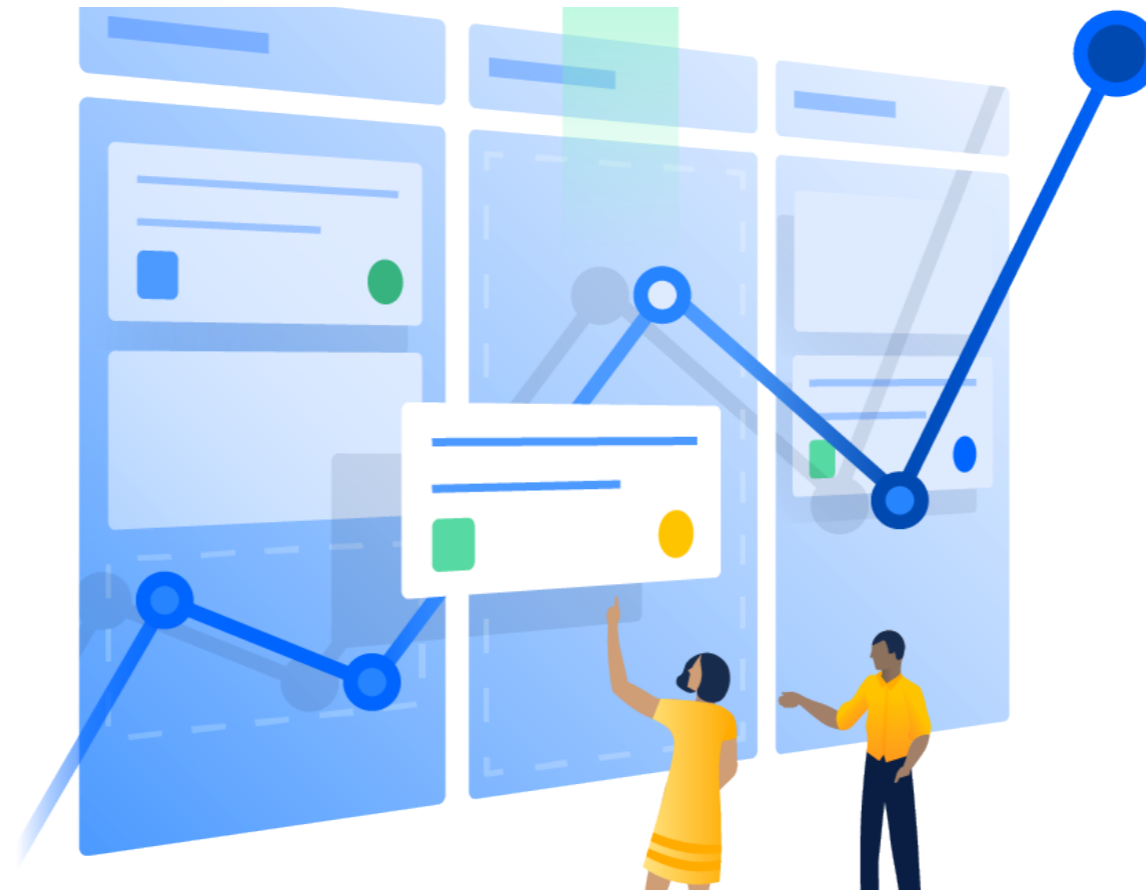
Turnover Slab based on Outward Supply declared in GSTR-3B*	Count of Taxpayers	No. of invoices Reported in GSTR-1 by such taxpayers			Average count of invoices per month per tax payer
		Jan-21	Feb-21	Mar-21	
Upto 5 Lakhs	11,25,571	8,45,392	10,97,022	25,66,221	1.34
5 to 10 Lakhs	7,06,407	11,86,212	14,67,574	32,04,105	2.76
10 to 20 Lakhs	9,44,758	25,64,624	31,34,191	64,31,508	4.28
20 to 30 Lakhs	6,41,746	25,54,638	30,84,852	60,87,621	6.09
30 to 40 Lakhs	4,68,437	24,54,051	29,40,853	56,40,368	7.85
40 to 50 Lakhs	3,60,905	23,34,326	27,74,188	50,84,836	9.41
50 to 70 Lakhs	5,23,340	43,31,313	51,18,094	90,31,795	11.77
70 Lakh to 1 Crore	5,10,085	58,54,134	68,22,681	1,13,44,149	15.70
1 Crore to 1.5 Crores	4,99,417	83,30,952	96,10,865	1,46,86,471	21.78
1.5 Crores to 2 Crores	3,02,091	68,51,219	79,02,578	1,15,06,490	28.98
2 Crores to 3 Crores	3,45,478	1,08,68,789	1,24,49,474	1,75,24,257	39.41
3 Crores to 4 Crores	2,01,296	87,04,452	96,38,315	1,31,82,251	52.20
4 Crores to 5 Crores	1,35,253	75,33,993	80,36,990	1,02,91,330	63.74
5 Crores to 8 Crores	2,25,687	1,70,83,516	1,73,54,374	2,02,03,151	80.70
8 Crores to 10 Crores	87,095	82,54,482	83,33,795	91,17,534	98.38
10 Crores to 20 Crores	1,84,508	2,35,74,590	2,37,03,407	2,57,84,131	131.99
20 Crores to 50 Crores	1,14,313	2,34,70,121	2,34,77,656	2,54,67,981	211.16
50 Crores to 100 Crores	37,124	1,30,60,052	1,32,56,920	1,45,07,356	366.56
100 Crores to 500 Crores	30,079	2,40,59,413	2,42,76,878	2,70,06,348	834.94
Above 500 Crores	7,378	4,07,56,405	3,96,66,512	4,48,17,189	5,658.27
GRAND TOTAL	7,450,968	214,672,674	224,147,219	283,485,092	32.31

*Turnover at GSTIN Level for FY 2020-21

Invoice Count as per Turnover Slabs (at GSTIN Level)



****Note**
The average number of invoice count have been rounded off to the next integer.

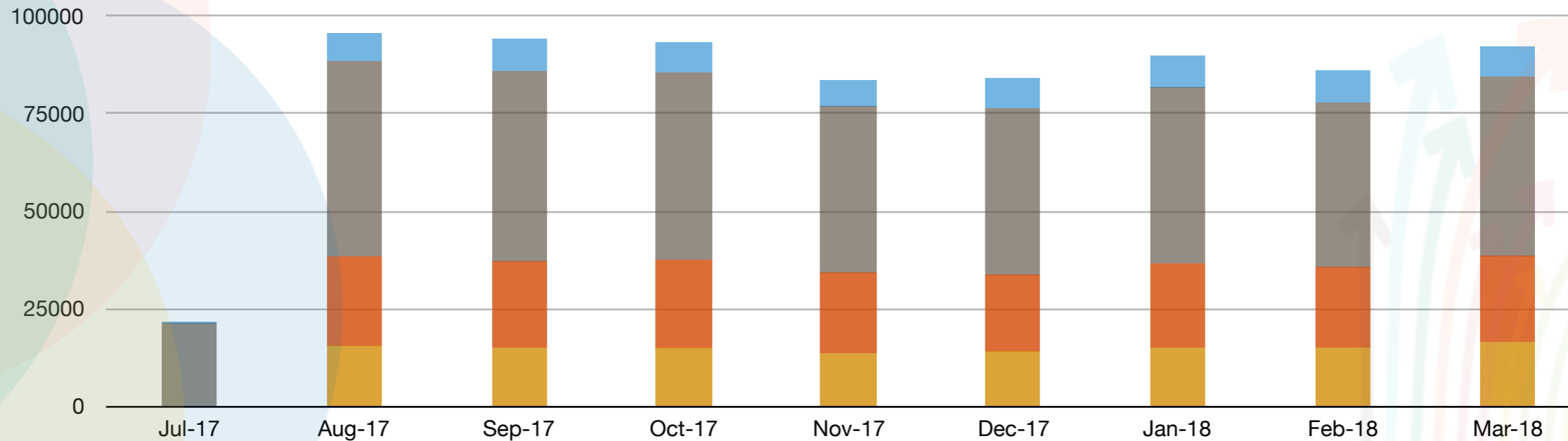


Payment

Payments- July'17 to March'18

Figures in crores

MONTH	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	TOTAL
CGST	10	15,252	15,131	14,962	13,690	13,928	14,874	14,763	16,266	1,18,876
SGST	10	23,257	21,979	22,345	20,294	19,700	21,542	20,621	22,055	1,71,803
IGST*	20,958	49,968	48,930	47,995	42,694	42,765	45,338	42,382	46,326	3,87,356
Domestic	32	26,901	25,000	25,879	22,667	22,048	23,793	22,779	23,993	1,93,093
Imports	20,926	23,068	23,929	22,116	20,026	20,717	21,546	19,603	22,333	1,94,263
Comp Cess*	593	7,156	8,024	8,032	7,103	7,922	8,070	8,196	7,520	62,614
Domestic	0	6,608	7,302	7,291	6,420	7,164	7,282	7,550	6,702	56,319
Imports	593	548	722	740	683	758	788	645	817	6,295
Total	21,572	95,633	94,064	93,333	83,780	84,314	89,825	85,962	92,167	7,40,650



***Note**

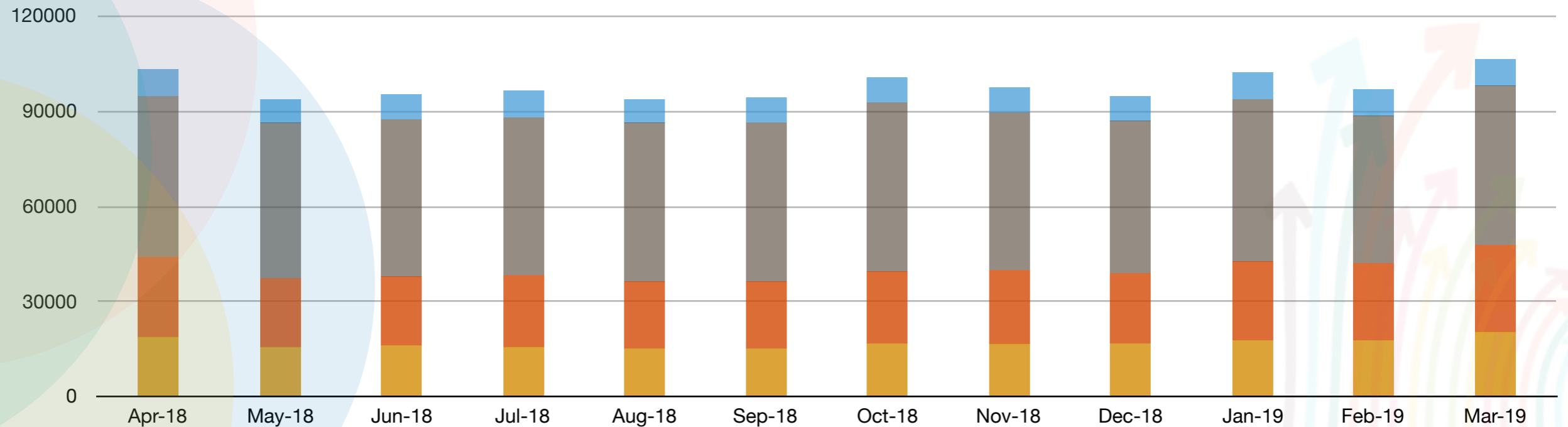
■ CGST
 ■ SGST
 ■ IGST
 ■ Comp Cess

IGST/ Cess includes payments on both domestic supplies and imports

Payments- April'18 to March'19

Figures in crores

MONTH	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep'18	Oct'18	Nov'18	Dec'18	Jan'19	Feb'19	Mar'19	TOTAL
CGST	18,653	15,866	15,968	15,877	15,303	15,318	16,464	16,812	16,442	17,763	17,625	20,353	2,02,444
SGST	25,704	21,691	22,021	22,293	21,154	21,061	22,826	23,070	22,459	24,826	24,192	27,520	2,78,817
IGST*	50,548	49,120	49,498	49,951	49,875	50,070	53,419	49,726	47,936	51,225	46,953	50,418	5,98,739
Domestic	29,302	24,673	25,004	25,099	23,363	24,762	26,511	25,593	24,301	27,169	25,568	26,897	3,08,243
Imports	21,246	24,447	24,493	24,852	26,512	25,308	26,908	24,133	23,635	24,056	21,384	23,521	2,90,495
Comp Cess*	8,554	7,339	8,122	8,362	7,628	7,993	8,000	8,031	7,888	8,690	8,476	8,286	97,369
Domestic	7,852	6,485	7,349	7,568	6,779	7,224	7,045	7,189	7,051	7,788	7,566	7,395	87,290
Imports	702	854	773	794	849	769	955	842	838	902	910	891	10,080
Total	1,03,459	94,016	95,610	96,483	93,960	94,442	1,00,710	97,637	94,726	1,02,503	97,247	1,06,577	11,77,369



***Note**

CGST

SGST

IGST

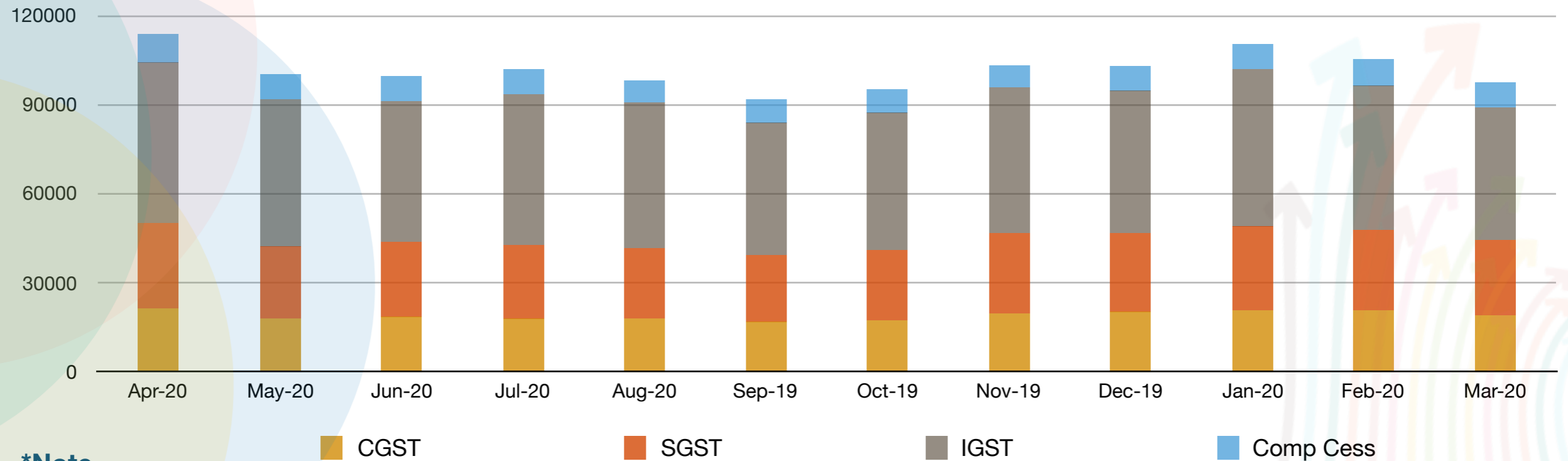
Comp Cess

IGST/ Cess includes payments on both domestic supplies and imports

Payments- April'19 to March'20

Figures in crores

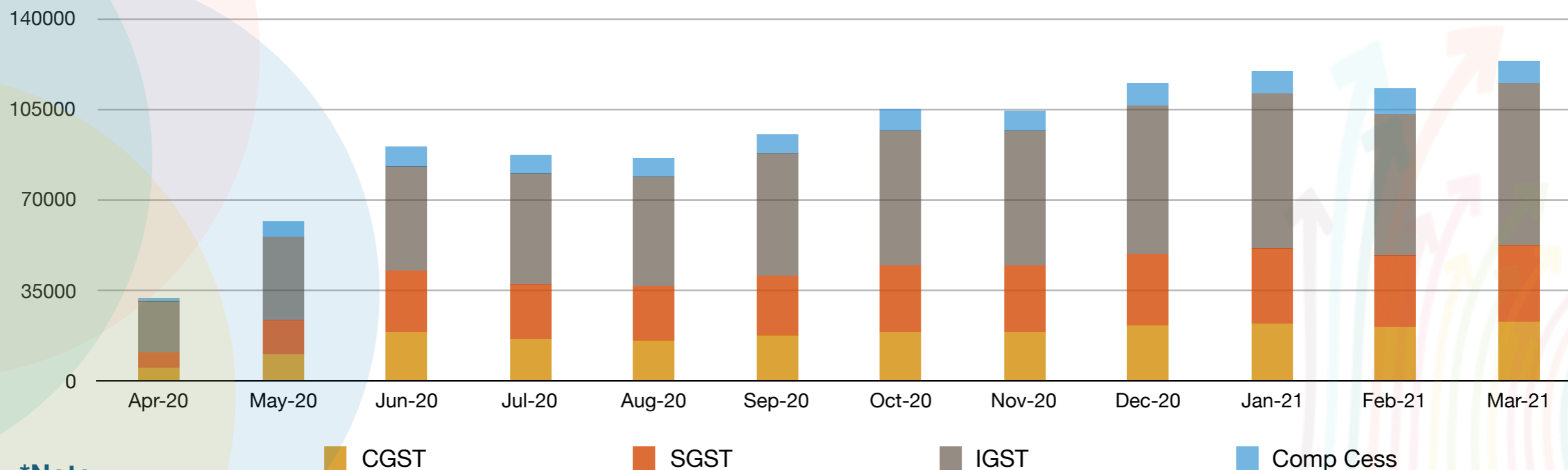
Month	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	TOTAL
CGST	21,163	17,811	18,366	17,912	17,733	16,630	17,581	19,592	19,962	20,944	20,569	19,181	2,27,444
SGST	28,801	24,462	25,343	25,007	24,239	22,598	23,674	27,145	26,792	28,223	27,348	25,598	3,09,230
IGST*	54,733	49,891	47,772	50,612	48,958	45,069	46,517	49,027	48,099	53,013	48,503	44,506	5,86,700
Domestic	31,444	25,015	25,792	26,366	24,140	22,972	25,071	28,078	26,804	29,532	27,758	26,450	3,19,422
Imports	23,289	24,875	21,980	24,246	24,818	22,097	21,446	20,948	21,295	23,481	20,745	18,056	2,67,276
Comp Cess*	9,168	8,125	8,457	8,551	7,273	7,620	7,607	7,727	8,331	8,637	8,944	8,305	98,745
Domestic	8,115	7,172	7,582	7,754	6,432	6,892	6,833	6,858	7,484	7,813	7,907	7,465	88,307
Imports	1,053	953	876	797	841	728	774	869	847	824	1,040	841	10,443
Total	1,13,865	1,00,289	99,939	1,02,082	98,202	91,916	95,379	1,03,491	1,03,184	1,10,818	1,05,363	97,590	12,22,118



Payments- April'20 to March'21

Figures in crores

Month	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	TOTAL
CGST	5,067	10,330	18,980	16,147	15,906	17,741	19,193	19,189	21,365	21,932	21,092	22,973	2,09,916
SGST	5,951	12,911	23,970	21,418	21,064	23,131	25,411	25,540	27,804	29,025	27,273	29,329	2,72,827
IGST*	20,030	32,703	40,302	42,592	42,264	47,484	52,540	51,991	57,425	60,293	55,253	62,842	5,65,720
Domestic	7,956	16,062	24,594	22,268	23,085	25,042	29,165	29,913	30,375	32,869	30,871	31,745	3,03,946
Imports	12,074	16,640	15,709	20,324	19,179	22,442	23,375	22,078	27,050	27,424	24,382	31,097	2,61,773
Comp Cess*	1,125	6,207	7,665	7,265	7,215	7,124	8,011	8,241	8,579	8,622	9,525	8,757	88,337
Domestic	632	5,579	7,058	6,458	6,542	6,336	7,079	7,432	7,608	7,739	8,865	7,822	79,152
Imports	493	628	607	807	673	788	932	809	971	883	660	935	9,185
Total	32,172	62,151	90,917	87,422	86,450	95,480	1,05,155	1,04,962	1,15,174	1,19,872	1,13,144	1,23,901	11,36,800



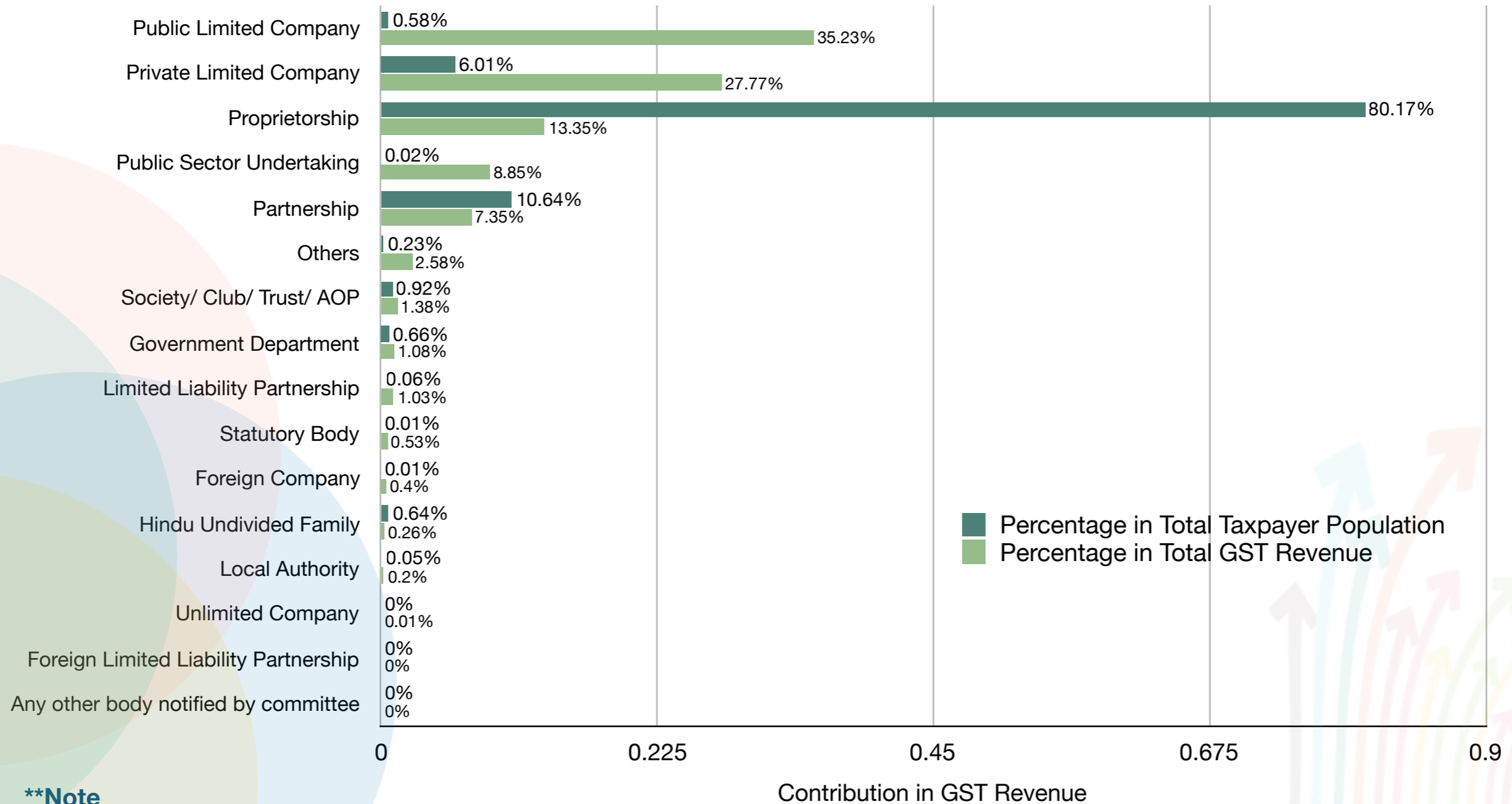
Contribution to GST Revenue* from Different Constitutions of Business

CONSTITUTION OF BUSINESS (CoB)	No. of Tax Payers who has made entry in cash ledger against GSTR-3B/ GSTR-R4	% of Total Tax Payers	COLLECTION (In Rs.Crores)	% OF Total Collection
Public Limited Company	75,295	0.58	11,42,985	35.23
Private Limited Company	7,79,219	6.01	9,00,969	27.77
Proprietorship	1,03,98,893	80.17	4,33,255	13.35
Public Sector Undertaking	2,795	0.02	2,87,004	8.85
Partnership	13,80,441	10.64	2,38,446	7.35
Others	29,573	0.23	83,638	2.58
Society/ Club/ Trust/ AOP	1,19,941	0.92	44,683	1.38
Limited Liability Partnership	85,081	0.66	34,981	1.08
Government Department	7,382	0.06	33,573	1.03
Statutory Body	1,036	0.01	17,183	0.53
Foreign Company	1,784	0.01	12,858	0.40
Hindu Undivided Family	82,763	0.64	8,385	0.26
Local Authority	6,338	0.05	6,457	0.20
Unlimited Company	95	0.00	342	0.01
Foreign Limited Liability Partnership	110	0.00	41	0.00
Any other body notified by committee	88	0.00	11	0.00
Grand Total	1,29,70,834	100	32,44,811	100

**Note

- Status as on 1st July 2021; Return period accounted up to March 2021
- Figures doesn't include IGST on imports

Contribution to GST Revenue* from Different Constitutions of Business



****Note**

- Status as on 1st July 2021; Return period accounted up to March 2021
- Figures representative of the liability paid by debit made in the Electronic Cash Ledger (doesn't include IGST on imports)

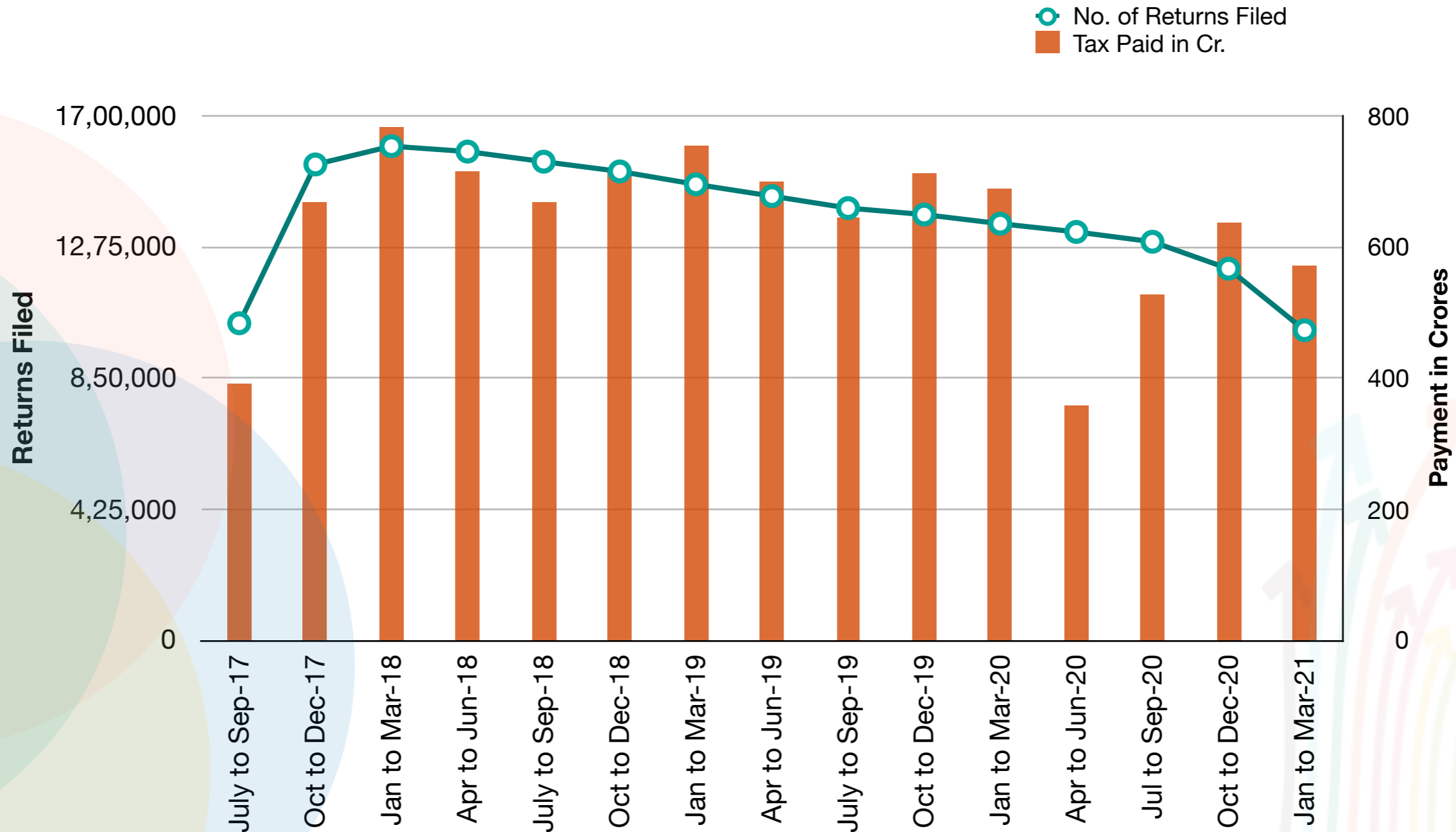
Composition Taxpayers: Returns and Payment Trends*

Return Period	No. of Returns Filed	No. of GSTINs Making Payment	Nil Filers	Tax Paid in Cr.	Avg. Tax per GSTIN/ quarter
Jul to Sep-17	10,27,352	7,08,613	3,18,739	390.23	5,506.99
Oct to Dec-17	15,42,101	11,25,282	4,16,819	667.30	5,930.09
Jan to Mar-18	16,01,352	12,38,582	3,62,770	782.18	6,315.10
Apr to Jun-18	15,83,836	11,98,712	3,85,124	716.10	5,973.90
Jul to Sep-18	15,51,129	11,80,743	3,70,386	668.38	5,660.64
Oct to Dec-18	15,19,468	11,62,147	3,57,321	717.16	6,170.97
Jan to Mar-19	14,77,690	11,48,023	3,29,667	754.88	6,575.44
Apr to Jun-19	14,39,457	10,59,120	3,80,337	700.32	6,612.25
Jul to Sep-19	14,00,700	10,15,040	3,85,660	645.25	6,356.93
Oct to Dec -19	13,79,702	10,18,933	3,60,769	711.14	6,979.27
Jan to Mar-20	13,50,092	9,77,208	3,72,884	688.14	7,041.94
Apr to Jun-20	13,23,414	7,92,778	5,30,636	356.90	4,501.94
Jul to Sep-20	12,91,558	8,82,969	4,08,589	528.27	5,982.83
Oct to Dec-20	12,04,206	8,70,837	3,33,369	636.32	7,307.00
Jan to Mar-21	10,04,797	7,35,264	2,69,533	571.69	7,775.26
Grand Total	2,06,96,854	1,51,14,251	55,82,603	9,534.25	6,308.12

* The number of taxpayers above are of those who filed returns

* Average tax payment in cash is based on non-nil returns

Composition Taxpayers: Returns and Payment Trends*



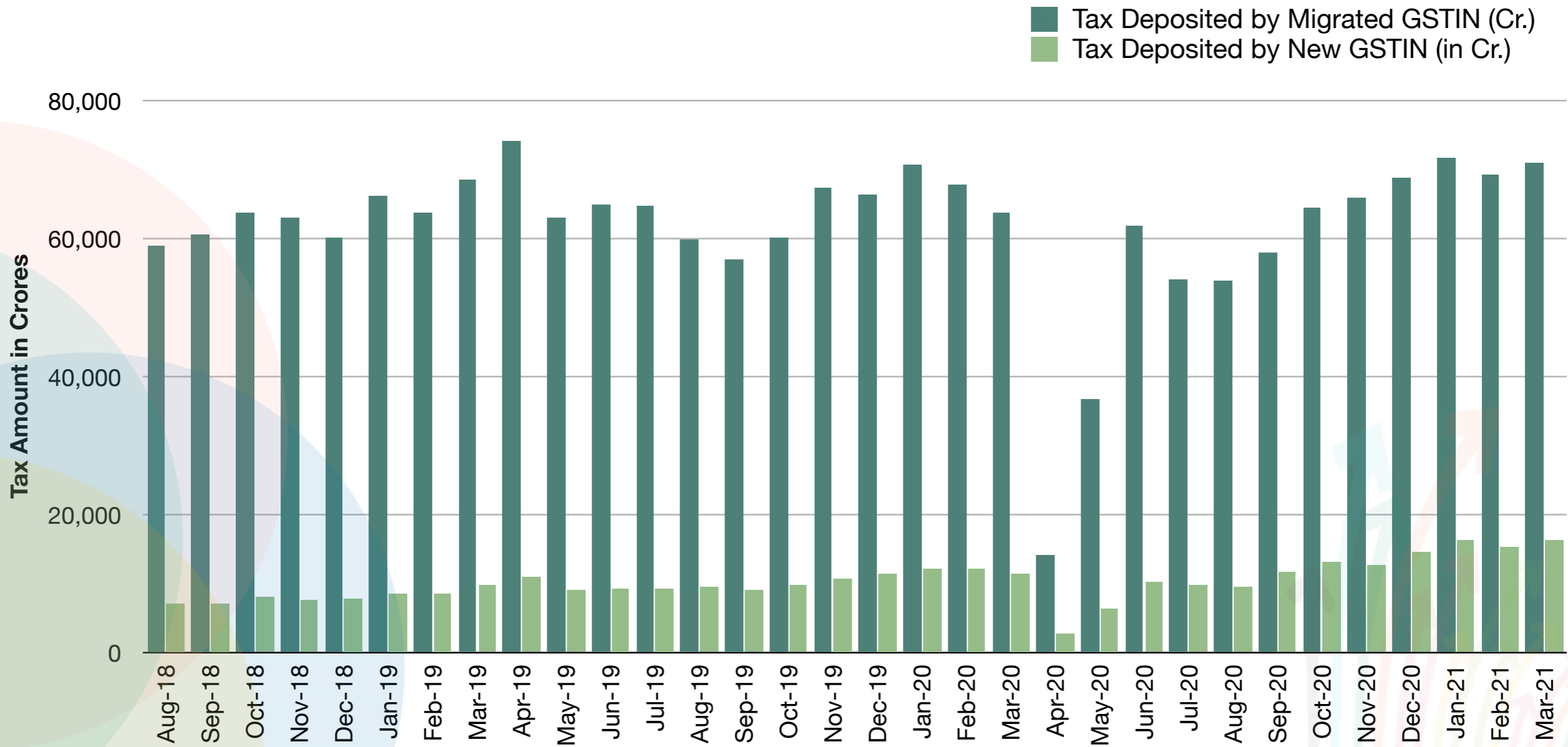
*The number of taxpayers above is of those who filed return and average tax payment in cash is based on non-nil returns

Migrated and New Taxpayers : Tax Collection Trend*

Payment Month	No. of Migrated GSTIN	Tax Deposited by Migrated GSTIN (Cr.)	Avg. Tax Paid per Migrated GSTIN (in Lakhs)	No. of New GSTIN	Tax Deposited by New (in Cr.)	Avg. Tax Paid per New GSTIN in Lakhs
Aug-18	19,97,908	58,970.54	2.95	10,04,057	6,967.37	0.69
Sep-18	17,45,826	60,562.64	3.47	8,56,853	7,104.42	0.83
Oct-18	25,55,009	63,666.37	2.49	14,64,487	8,135.62	0.56
Nov-18	19,06,903	62,892.55	3.30	9,97,523	7,571.44	0.76
Dec-18	20,10,754	60,054.03	2.99	11,16,371	7,670.43	0.69
Jan-19	25,50,503	66,236.70	2.60	15,61,036	8,544.99	0.55
Feb-19	19,93,910	63,790.00	3.20	11,71,277	8,451.97	0.72
Mar-19	19,49,213	68,660.46	3.52	11,49,683	9,658.48	0.84
Apr-19	24,60,736	74,023.97	3.01	15,89,433	10,932.87	0.69
May-19	19,01,810	62,973.61	3.31	11,42,254	8,925.60	0.78
Jun-19	19,91,496	64,825.36	3.26	12,73,954	9,292.20	0.73
Jul-19	22,19,300	64,680.64	2.91	14,09,649	9,295.05	0.66
Aug-19	21,65,087	59,854.87	2.76	14,43,588	9,481.17	0.66
Sep-19	17,84,974	57,074.22	3.20	11,33,175	8,975.71	0.79
Oct-19	22,98,803	60,212.87	2.62	15,64,074	9,647.95	0.62
Nov-19	22,43,557	67,395.97	3.00	15,83,967	10,731.51	0.68
Dec-19	21,13,068	66,369.32	3.14	15,15,168	11,437.24	0.75
Jan-20	23,52,467	70,678.58	3.00	16,29,316	12,033.97	0.74
Feb-20	21,85,725	67,840.19	3.10	16,63,780	12,189.29	0.73
Mar-20	16,36,053	63,647.64	3.89	11,11,524	11,295.62	1.02
Apr-20	1,98,826	14,136.73	7.11	1,38,236	2,696.92	1.95
May-20	5,20,526	36,819.39	7.07	2,76,389	6,442.00	2.33
Jun-20	14,60,417	61,836.92	4.23	8,37,464	10,299.94	1.23
Jul-20	17,01,054	54,135.80	3.18	10,99,032	9,725.87	0.88
Aug-20	13,58,492	53,891.86	3.97	8,19,892	9,592.46	1.17
Sep-20	16,71,841	57,954.37	3.47	11,34,884	11,557.63	1.02
Oct-20	20,77,857	64,391.64	3.10	16,34,877	13,018.33	0.80
Nov-20	18,31,345	65,966.99	3.60	14,92,188	12,631.58	0.85
Dec-20	19,25,064	68,709.55	3.57	16,88,950	14,479.98	0.86
Jan-21	22,01,484	71,609.72	3.25	18,81,257	16,253.33	0.86
Feb-21	16,41,033	69,151.91	4.21	13,29,024	15,330.97	1.15
Mar-21	16,61,742	70,876.90	4.27	15,17,475	16,167.76	1.07
Grand Total	8,69,95,571	27,33,084.77	3.14	4,99,35,247	3,94,734.99	0.79

*The number of taxpayers above is of those who paid cash i.e. it does not include those who filed NIL return or paid full Liability by ITC.

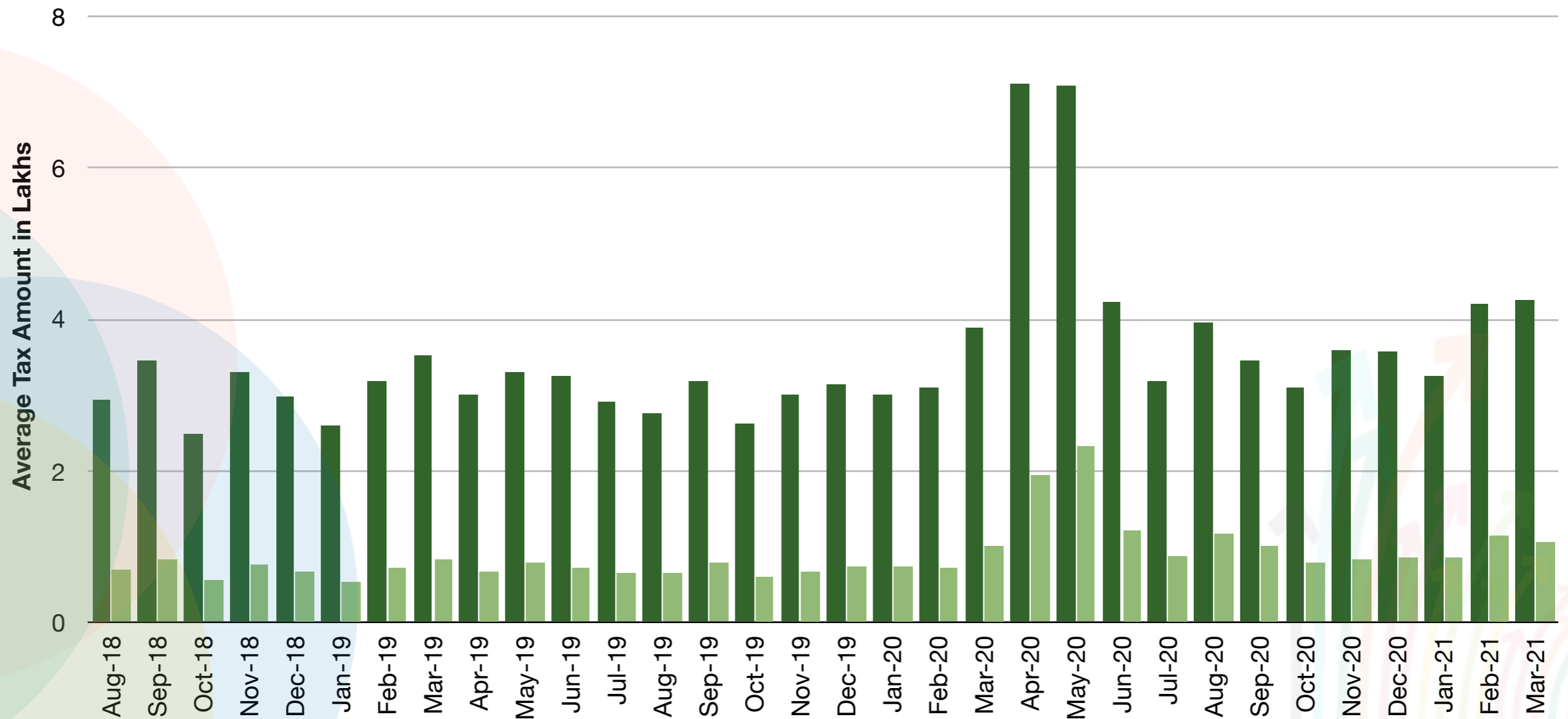
Migrated and New Taxpayers Month wise Tax Collection Trend*



*The number of taxpayers above is of those who paid cash i.e. it does not include those who filed NIL return or paid full Liability by ITC.

Migrated and New Taxpayers : Tax Collection Trend* Average Tax Collection Trend per GSTIN*

■ Avg. Tax Paid per Migrated GSTIN (in Lakhs)
■ Avg. Tax Paid per New GSTIN in Lakhs



*The number of taxpayers above is of those who paid cash i.e. it does not include those who filed NIL return or paid full Liability by ITC.

State wise Tax Collection Trends: Migrated and New Taxpayers* for FY 2020-21

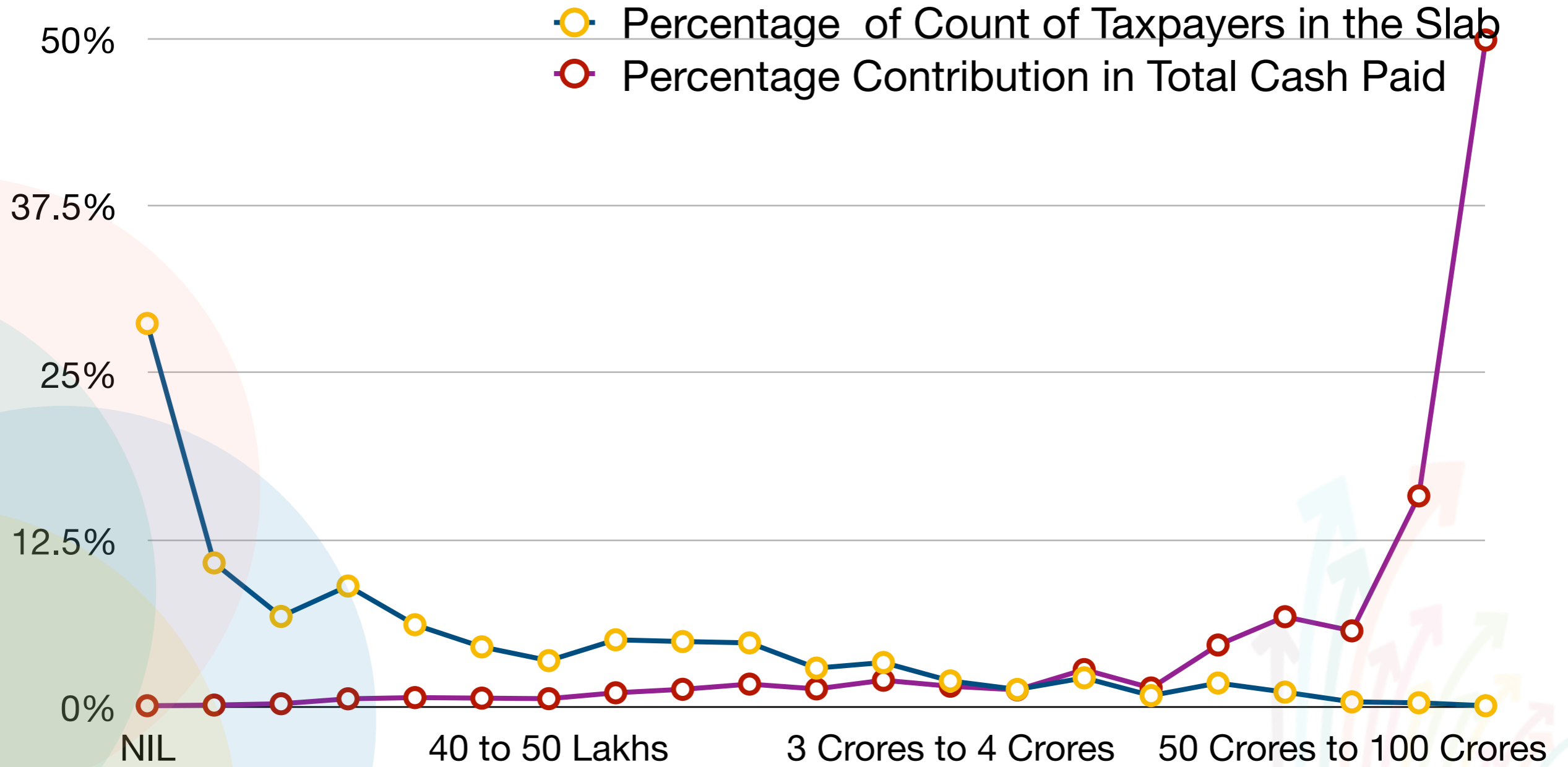
S.No.	STATE	Migrated Taxpayers			New Taxpayers		
		No. Of GSTINs	Tax Deposited (Cr.)	Avg. per Migrated GSTIN (in Lakhs)	No. Of GSTINs	Tax Deposited (Cr.)	Avg. Tax Per New GSTIN (in Lakhs)
1	Andaman and Nicobar	3,260	120.60	3.70	7,795	83.46	1.07
2	Andhra Pradesh	5,25,662	17,904.93	3.41	4,36,037	6,899.72	1.58
3	Arunachal Pradesh	6,055	291.02	4.81	14,733	158.64	1.08
4	Assam	2,21,071	7,788.06	3.52	1,88,845	1,405.61	0.74
5	Bihar	3,13,210	8,586.22	2.74	3,39,519	1,639.47	0.48
6	Chandigarh	68,688	1,226.57	1.79	40,411	335.77	0.83
7	Chattisgarh	2,19,773	22,191.63	10.10	1,50,597	1,367.57	0.91
8	Dadra and Nagar Haveli	32,430	2,015.95	6.22	25,361	296.23	1.17
9	Daman and Diu	6,981	265.89	3.81	3,840	32.55	0.85
10	Delhi	11,62,556	27,411.72	2.36	9,01,852	7,151.32	0.79
11	Goa	75,908	2,617.36	3.45	46,934	524.19	1.12
12	Gujrat	17,94,538	58,946.06	3.28	14,84,346	13,098.03	0.88
13	Haryana	6,37,564	44,852.76	7.04	5,91,494	8,591.08	1.45
14	Himachal Pradesh	1,60,566	6,044.51	3.76	1,10,243	713.83	0.65
15	Jammu and Kashmir	1,03,188	2,710.53	2.63	88,456	601.39	0.68
16	Jharkhand	1,82,869	16,938.57	9.26	1,80,944	2,793.81	1.54
17	Karnataka	15,44,163	62,279.71	4.03	9,03,717	10,455.42	1.16
18	Kerala	7,96,352	12,610.14	1.58	4,16,225	3,775.70	0.91
19	Ladakh	3,125	35.28	1.13	4,137	49.32	1.19
20	Lakshadweep	37	0.39	1.05	447	11.77	2.63
21	Madhya Pradesh	6,33,200	22,468.49	3.55	3,49,949	3,008.59	0.86
22	Maharastra	27,95,232	1,38,070.64	4.94	19,59,500	22,179.45	1.13
23	Manipur	7,619	185.04	2.43	14,471	103.94	0.72
24	Meghalaya	18,972	1,017.87	5.37	21,800	242.11	1.11
25	Mizoram	6,220	88.32	1.42	9,007	110.45	1.23
26	Nagaland	6,786	154.70	2.28	9,897	152.97	1.55
27	Odisha	3,07,070	22,633.92	7.37	2,30,800	5,846.09	2.53
28	Puducherry	43,953	1,405.25	3.20	29,325	208.84	0.71
29	Punjab	5,76,053	10,755.34	1.87	4,28,042	2,476.49	0.58
30	Rajasthan	10,47,468	26,578.37	2.54	6,45,519	3,734.43	0.58
31	Sikkim	8,012	1,900.18	23.72	9,946	300.09	3.02
32	Tamil Nadu	16,78,840	54,446.70	3.24	11,19,614	12,253.28	1.09
33	Telangana	5,44,792	28,038.00	5.15	4,88,356	6,624.28	1.36
34	Tripura	26,098	407.39	1.56	27,271	237.22	0.87
35	Uttar Pradesh	17,03,792	46,475.14	2.73	15,88,874	10,006.13	0.63
36	Uttarakhand	2,00,658	10,314.90	5.14	1,79,426	1,576.88	0.88
	West Bengal	7,86,920	29,703.63	3.77	8,01,594	8,102.38	1.01
	Grand Total	1,82,49,681	6,89,481.77	3.78	1,38,49,324	1,37,148.51	0.99

*The number of taxpayers above is of those who paid cash i.e. it does not include those who filed NIL return or paid full Liability by ITC.

Cash Payment Trend basis Turnover Slabs (FY 2020-21)

Turnover Slab	Percentage of Count of Taxpayers in the Slab	Cash Paid in Crores	Percentage of Cash Paid
NIL	28.71%	562.77	0.07%
Upto 5 Lakhs	10.77%	973.85	0.12%
5 to 10 Lakhs	6.76%	1,874.20	0.22%
10 to 20 Lakhs	9.04%	5,017.62	0.59%
20 to 30 Lakhs	6.14%	5,694.56	0.68%
30 to 40 Lakhs	4.48%	5,399.15	0.64%
40 to 50 Lakhs	3.45%	5,028.92	0.60%
50 to 70 Lakhs	5.01%	8,745.32	1.04%
70 Lakh to 1 Crore	4.88%	11,008.47	1.30%
1 Crore to 1.5 Crores	4.78%	14,277.74	1.69%
1.5 Crores to 2 Crores	2.89%	11,232.45	1.33%
2 Crores to 3 Crores	3.31%	16,677.86	1.98%
3 Crores to 4 Crores	1.93%	12,903.58	1.53%
4 Crores to 5 Crores	1.29%	10,631.25	1.26%
5 Crores to 8 Crores	2.16%	23,441.95	2.78%
8 Crores to 10 Crores	0.83%	11,808.73	1.40%
10 Crores to 20 Crores	1.77%	38,986.34	4.62%
20 Crores to 50 Crores	1.09%	56,871.25	6.74%
50 Crores to 100 Crores	0.36%	47,899.99	5.68%
100 Crores to 500 Crores	0.29%	1,33,206.20	15.79%
Above 500 Crores	0.07%	4,21,319.25	49.95%
GRAND TOTAL	100.00%	8,43,561.00	100.00%

Turnover Slabs and Cash Payment Trends

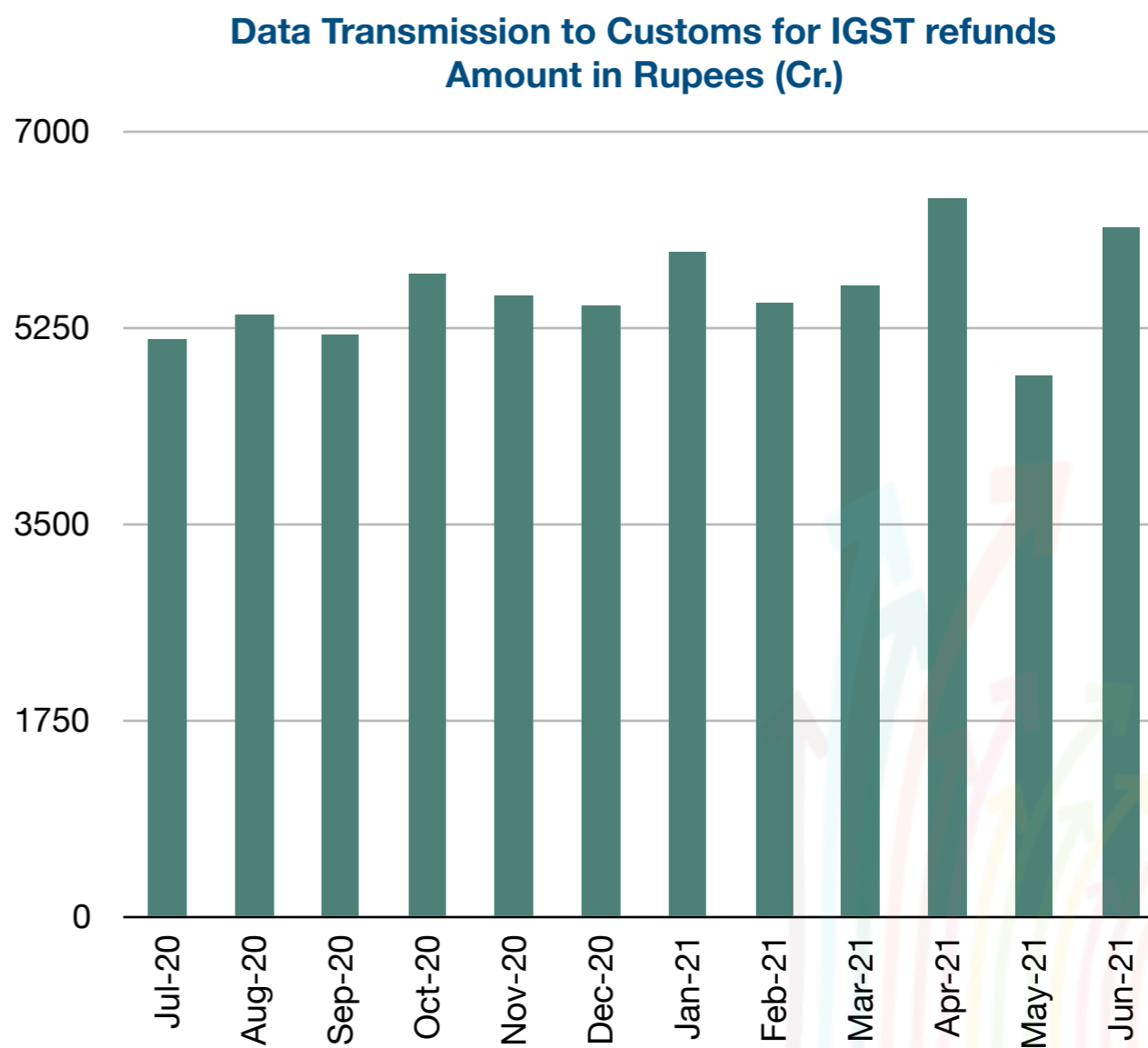




Refund

Data Transmission to Customs for Refund of IGST Paid on Export of Goods (July – 20 till June – 21)

Month of Transmission	IGST (Amt/Cr.)	Invoice Count	GSTR-1 Count
Jul-20	5,143.03	2,46,666	16,883
Aug-20	5,374.41	2,64,881	16,204
Sep-20	5,199.20	2,59,513	17,071
Oct-20	5,744.83	2,79,102	18,101
Nov-20	5,549.23	2,68,740	15,871
Dec-20	5,464.39	2,38,281	16,280
Jan-21	5,928.54	2,66,642	17,423
Feb-21	5,486.52	2,35,142	14,337
Mar-21	5,620.83	2,58,255	14,276
Apr-21	6,413.70	2,51,895	16,751
May-21	4,823.71	1,98,736	9,476
Jun-21	6,141.07	2,71,732	18,173



Online Refund Status: As on 30th June, 2021

#	STATUS	COUNT	AMOUNT (IN CR.)	EXPLANATION	
1	Total application received since 26/09/2019 (in RFD-01)	7,06,659	2,09,928.30		
2	Total applications withdrawn	3,200	791.70		
3	Filed, but yet to be acknowledged (RFD0-01)	21,219	7,416.12		
4	Out of (1-2-3) above, cases where deficiency memo issued (RFD-03)	1,78,006	48,892.64		
4	Cases which are at various stages of processing (1-2-3-4)	5,04,234	1,52,827.84	Percentage of 5,04,234 ↓	Percentage of 152827.84 ↓
5	Out of 4 above, cases which have been acknowledged but no further processing has started	16,878	4,291.05	3.35%	2.81%
6	Out of 4 above, cases where Provisional Order has been issued (RFD-04)	2,569	1,962.92	0.51%	1.28%
7	Out of 4 above, (RFD-06) issued	4,74,661	1,38,628.30	94.14%	90.71%
8	Out of 4 above, cases where SCN has been issued which have not been replied (RED-08)	5,658	1,832.85	1.12%	1.20%
9	Out of 4 above, cases where SCN has been replied and case under process (RFD-09)	4,481	2,705.68	0.89%	1.77%
10	Number of Payment Order Issued in RFD-05	4,70,238	1,23,798.38	Percentage of 4,70,238 ↓	Percentage of 1,123,798,38 ↓
11	Out of (2) above, Disbursed by PFMS	4,46,100	1,17,796.99	94.87%	95.15%

****Note**

- The figures shown are for the period post 26th Sep, 2019 after online refund was launched



E-Way Bill

E-way bill Statistics

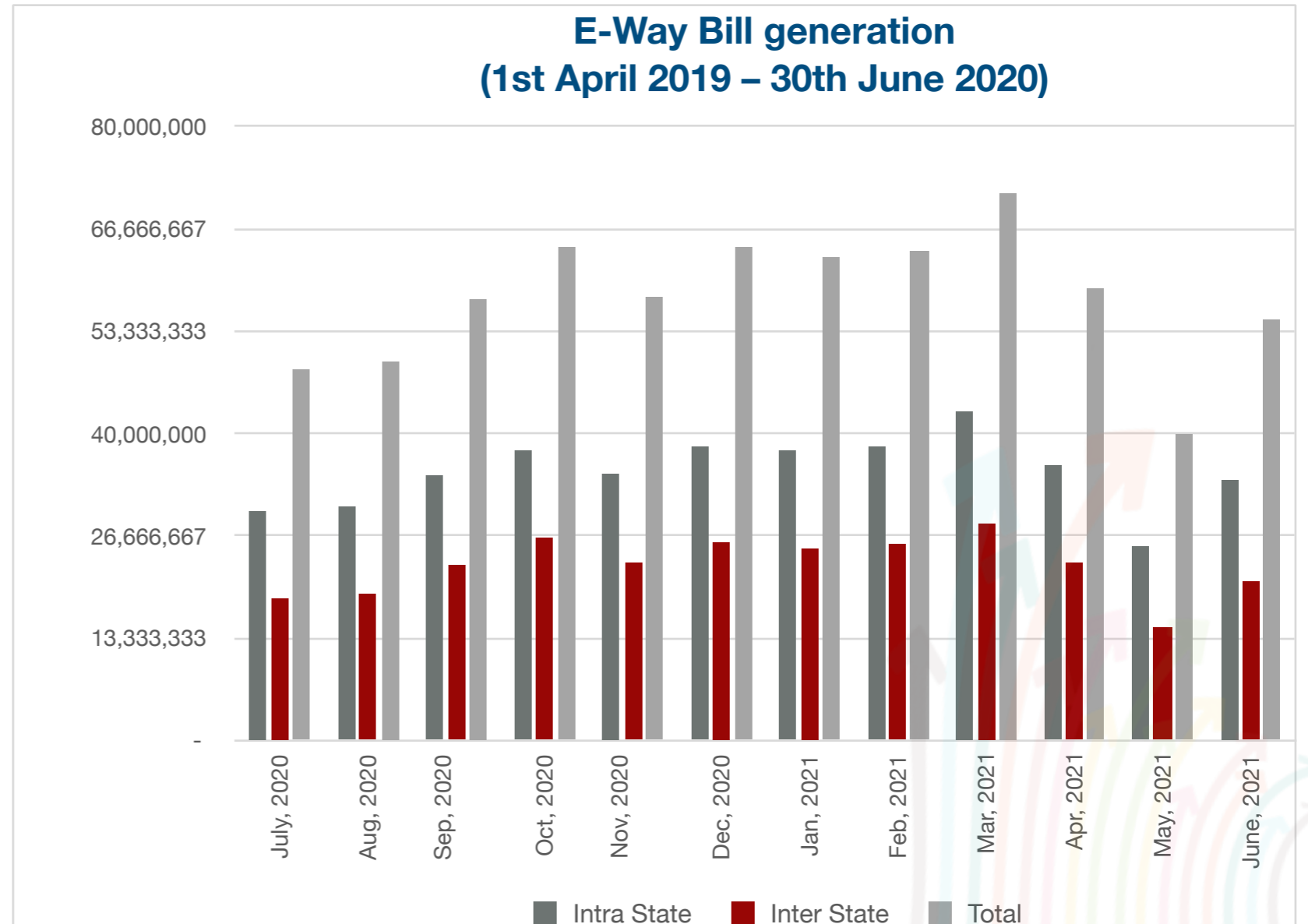
(1st April 2020 – 30th June 2021)

Functionalities	Counts
Total e-Way Bills generated	77,02,64,716
Count of Inter State e-Way Bills	29,98,10,605
Count of Intra State e-Way bills	47,04,54,111
Highest number of e-Way bill generated in a day	27,86,001
Number of Tax payers registered with e-Way bill system as on 30th June 2021*	40,87,861
Number of Transporters registered with e-Way bill system as on 30th June 2021	59,033

- **Out of 1,29,07,284 registered taxpayers**

E-way bill generation (1st July 2020 – 30th June 2021)

Month	Intra State	Inter State	Total
July, 2020	2,98,44,929	1,85,21,609	4,83,66,538
Aug, 2020	3,04,72,821	1,89,70,985	4,94,43,806
Sep, 2020	3,46,22,548	2,28,17,375	5,74,39,923
Oct, 2020	3,78,64,826	2,63,20,290	6,41,85,116
Nov, 2020	3,47,28,000	2,29,94,962	5,77,22,962
Dec, 2020	3,83,54,459	2,58,42,893	6,41,97,352
Jan, 2021	3,78,09,746	2,50,65,376	6,28,75,122
Feb, 2021	3,83,65,666	2,54,78,735	6,38,44,401
Mar, 2021	4,28,41,883	2,83,88,650	7,12,30,533
Apr, 2021	3,57,82,275	2,29,81,349	5,87,63,624
May, 2021	2,51,49,781	1,48,29,357	3,99,79,138
June, 2021	3,39,98,185	2,06,91,030	5,46,89,215
Total	41,98,35,119	27,29,02,611	69,27,37,730



Modes of E-way Bill Generation

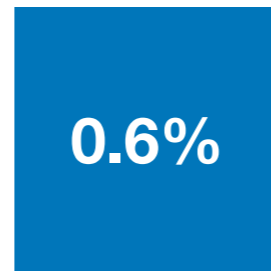
Modes of E-Way Bill Generation



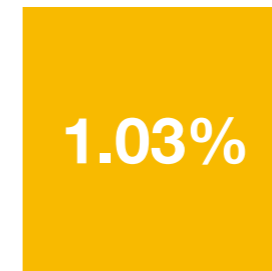
Road



Rail



Air



Ship



Modes of Goods
Transport (In
Terms of Count)

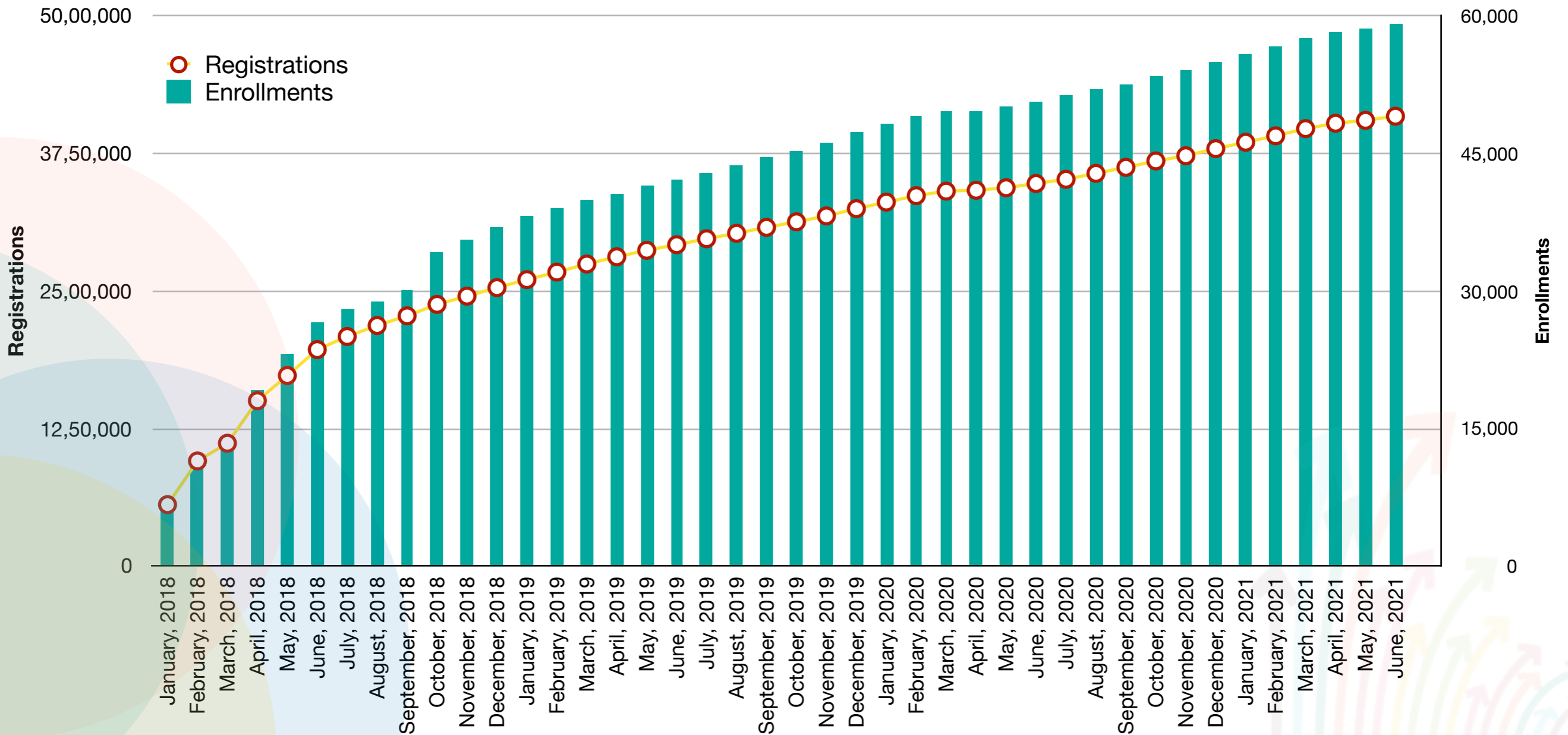
Cumulative Trend of Users' Registration on E-Way Bill Portal (GSTIN holder, Transporters and Unregistered Persons)

Months	2018		2019		2020		2021	
	Registrations	Enrolments*	Registrations	Enrolments*	Registrations	Enrolments*	Registrations	Enrolments*
January	5,60,400	7,239	26,03,954	38,131	33,07,855	48,239	38,51,597	55,784
February	9,56,939	11,633	26,72,416	39,028	33,66,286	49,025	39,09,707	56,627
March	11,18,033	13,361	27,45,679	39,876	34,07,287	49,535	39,75,112	57,477
April	15,03,863	19,082	28,11,284	40,547	34,15,357	49,662	40,24,115	58,166
May	17,33,339	23,201	28,70,119	41,406	34,38,051	50,039	40,50,597	58,507
June	19,68,473	26,650	29,20,922	42,072	34,77,192	50,681	40,87,861	59,063
July	20,87,399	27,936	29,75,117	42,894	35,22,208	51,336		
August	21,87,364	28,912	30,24,776	43,631	35,68,910	51,947		
September	22,75,037	29,987	30,78,537	44,520	36,23,579	52,600		
October	23,79,144	34,260	31,29,114	45,189	36,81,583	53,451		
November	24,53,941	35,577	31,82,356	46,151	37,28,769	54,014		
December	25,31,218	36,927	32,48,265	47,376	37,93,324	54,856		

***Note**

1. Enrolments stand for transporters and unregistered persons
2. The figures are cumulative

Cumulative Trend of Users' Registration on E-Way Bill Portal (GSTIN holder, Transporters and Unregistered Persons)

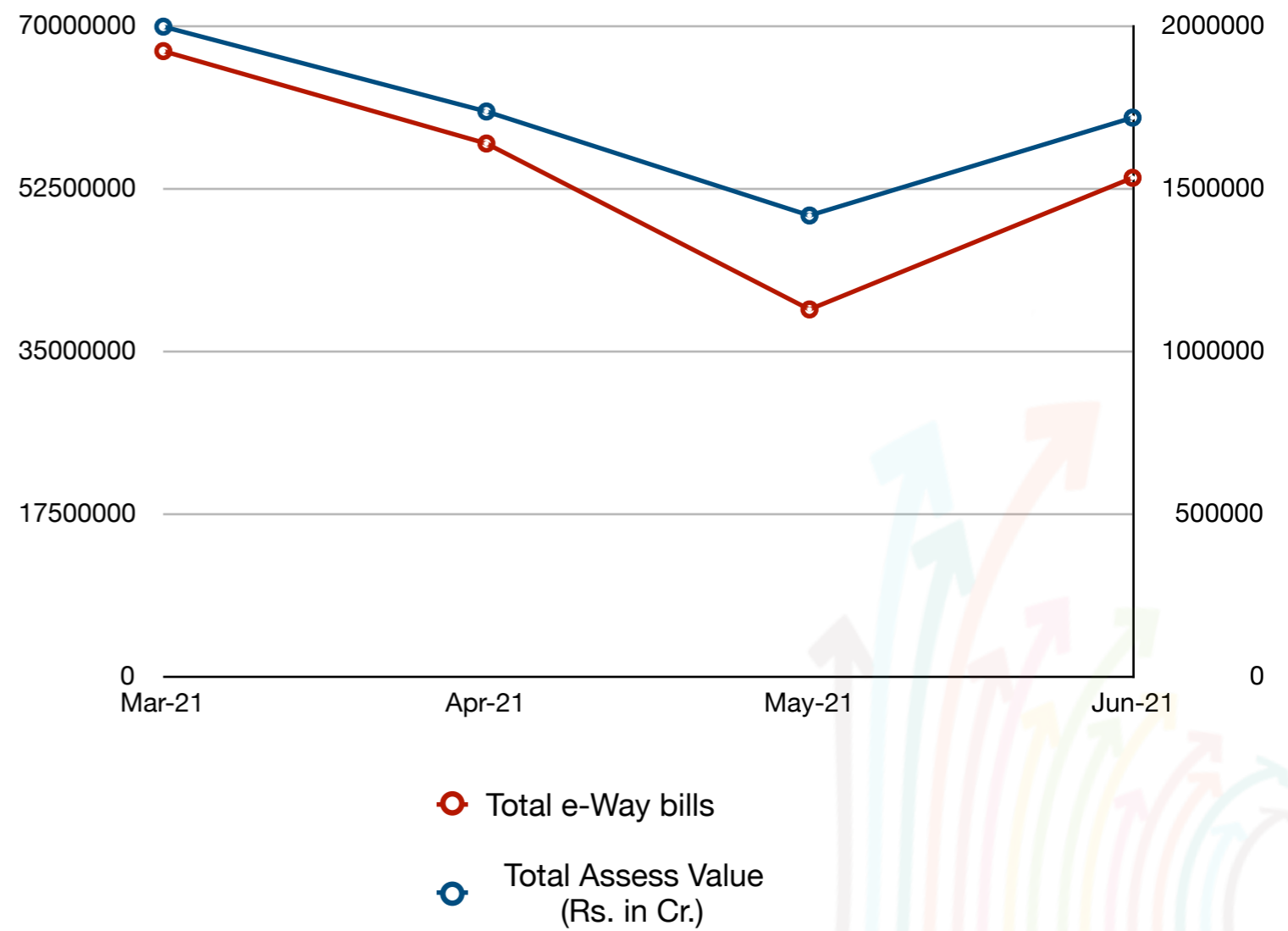


***Note**

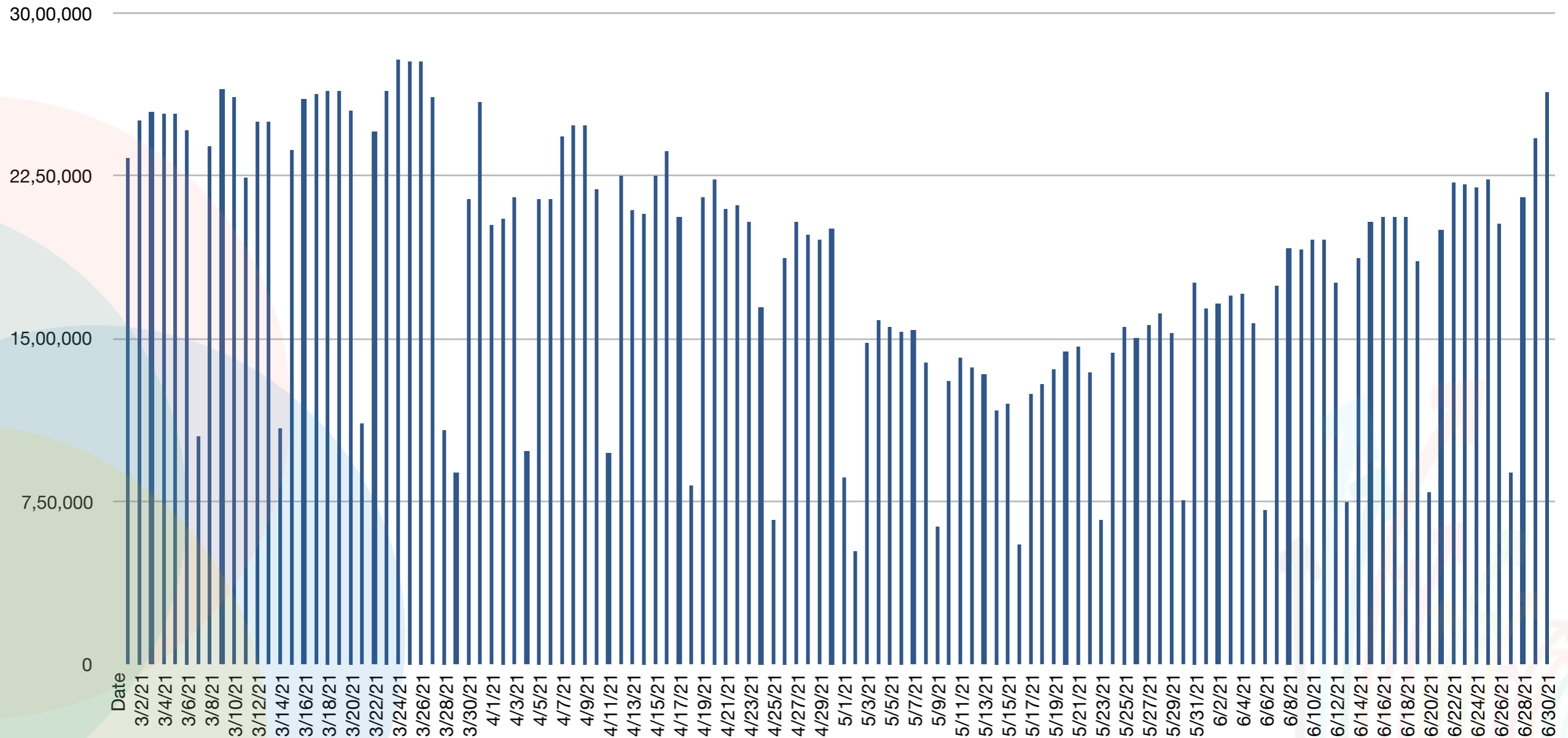
1. Enrolments stand for transporters and unregistered persons
2. The figures are cumulative

E-way bill Statistics (During COVID-19 Pandemic)

Month	Total e-Way bills	Total Assess Value (Rs. in Cr.)
Mar-21	6,72,35,806	19,96,126
Apr-21	5,73,07,263	17,35,668
May-21	3,94,79,375	14,16,333
Jun-21	5,36,22,870	17,16,758



Trend of E-way Bill Generation (1st April 2021 - 30th June 2021)





GSTN Outreach Initiatives



Summary of Outreach Activities in 2020-21

SI No	Activity	No of Sessions	No. attended/No. of views
1	Webinars for taxpayer awareness	30	3,54,407*
2	Trainings for Tax Officers	178	12,896
3	Trainings for Helpdesk Agents	19	226

Summary of Outreach Activities in 2021-22 (Till June, 2021)

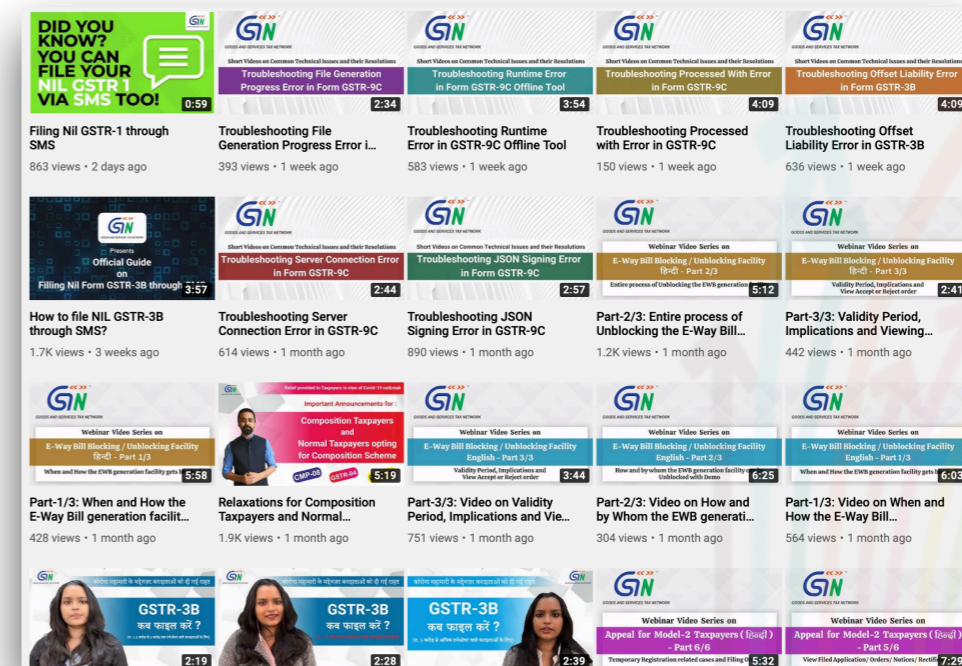
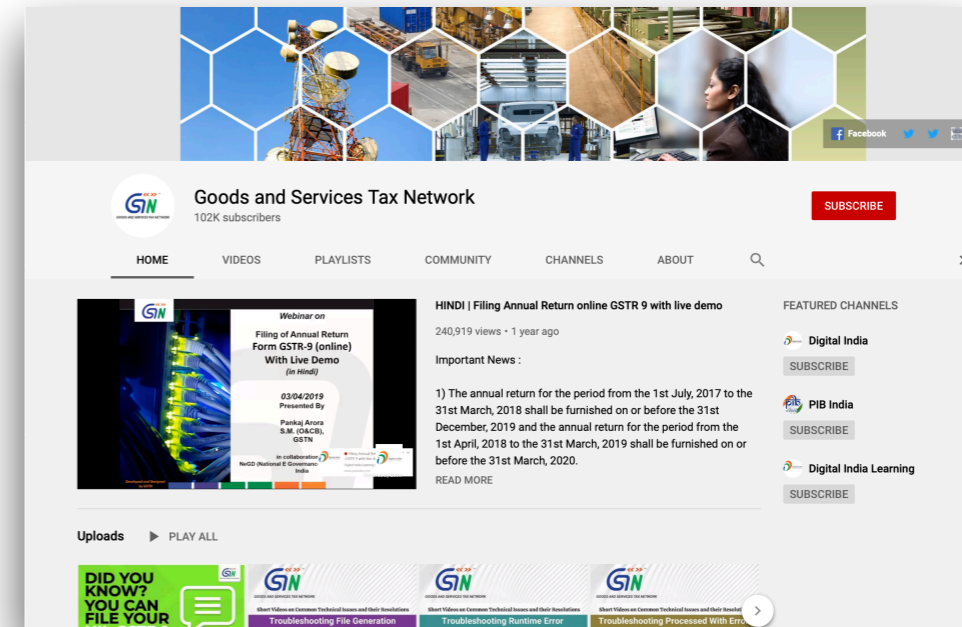
SI No	Activity	No of Sessions	No. attended/No. of views
1	Webinars for taxpayer awareness	6	28,385*
2	Trainings for Tax Officers	55	4,891
3	Trainings for Helpdesk Agents	1	15

**Till date (as on 30th June, 2021)*

GSTN's YouTube Channel 2017 – 2021

(as on 30th June, 2021)

- Total webinars, tutorials and other short videos uploaded on YouTube Channel: **460**
- Total number of subscribers: **1.28 lakh**
- Total number of views: **2.7 million**
- GSTN conducts webinars in English, Hindi and other Indian languages on new functionalities released on GST Portal
- More than **220** such webinars have been conducted



GITA: GST Interactive Technical Assistant (Chatbot)



GITA: At Glance

- GITA (Chatbot) went live on 26th June 2020
- Supported by 1019 FAQs on GST functions
- 11 Different Decision making interaction flow are operational
- 19 short conversations are available
- 7.62 Lakhs queries answered with accuracy of 96%

Helpdesk Improvement Initiatives

- Taxpayers' satisfaction : 93% taxpayer's satisfied with Helpdesk response
- Uninterrupted helpdesk support during COVID periods
- Significant reduction in taxpayers' grievances owing to robust GST system.
- Improved turn around time for resolving taxpayers' grievances



GST Helpdesk

Status of Tickets w.r.t. Registration and Returns Period: (July 2020 to June 2021)

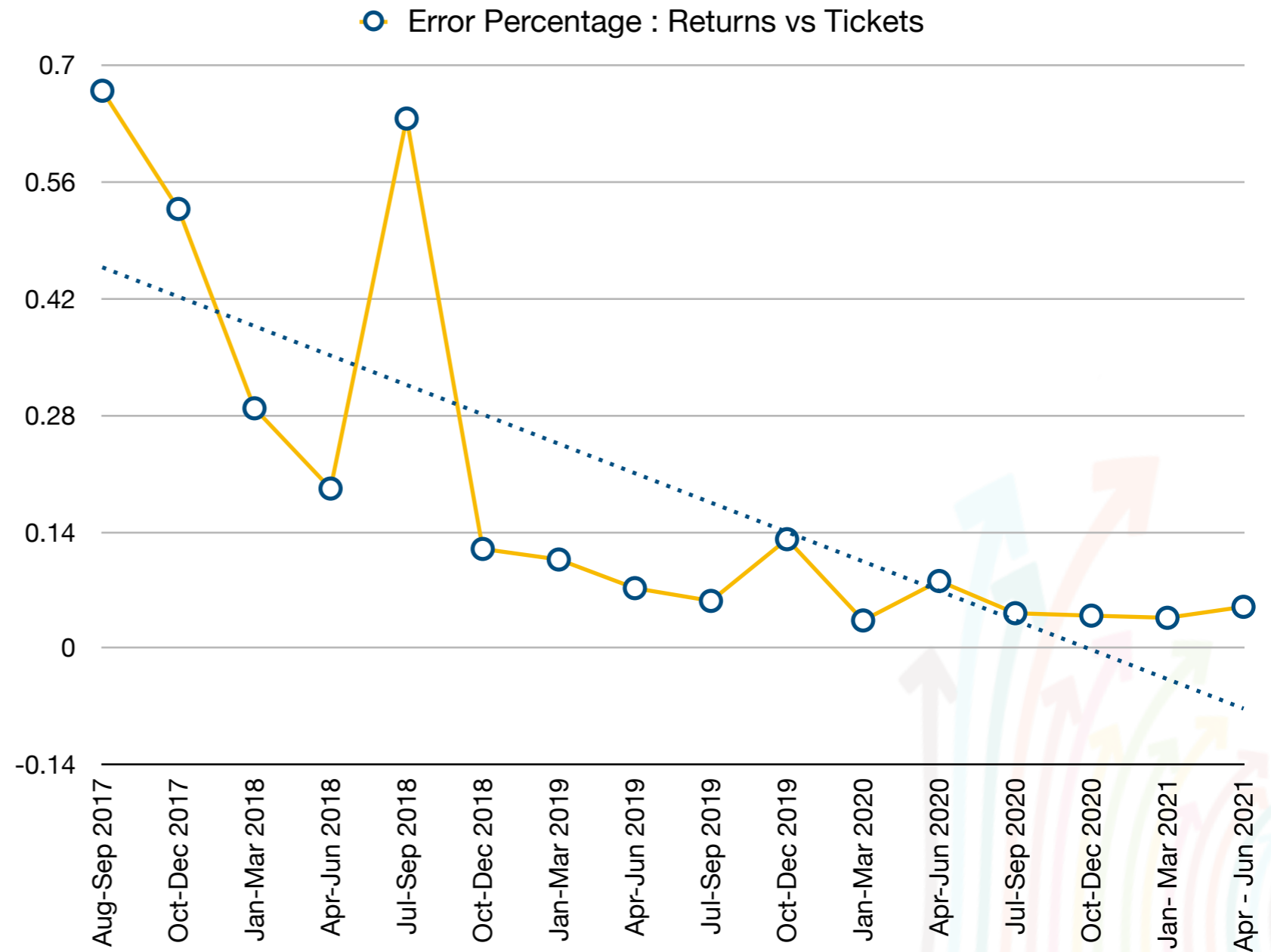
Form	No. Of Documents filled	Tickets raised	Tickets as Percentage of document filed for this period
GSTR 1	8,60,75,678	41,093	0.05%
GSTR 3B	11,43,28,497	46,644	0.04%
New Registration	10,40,208	57,951	5.57%

To be updated



Returns vs Tickets Filed

Returns Filed	Tickets Raised	Period	Percentage of Error
1,32,15,323	88,486	Aug-Sep 2017	0.67
3,05,07,059	1,60,940	Oct-Dec 2017	0.53
3,94,08,739	1,13,581	Jan-Mar 2018	0.29
3,96,30,697	75,995	Apr-Jun 2018	0.19
3,77,50,204	2,40,176	Jul-Sep 2018	0.64
4,23,19,616	50,508	Oct-Dec 2018	0.12
4,94,78,554	52,749	Jan-Mar 2019	0.11
4,41,64,664	31,871	Apr-Jun 2019	0.07
4,45,62,082	25,339	Jul-Sep 2019	0.06
4,75,00,182	62,206	Oct-Dec 2019	0.13
5,58,48,914	18,656	Jan-Mar 2020	0.03
2,77,68,670	22,444	Apr-Jun 2020	0.08
6,58,12,368	27,689	Jul-Sep 2020	0.04
5,75,31,846	22,534	Oct-Dec 2020	0.04
5,36,07,361	19,625	Jan- Mar 2021	0.04
3,40,20,007	16,929	Apr - Jun 2021	0.05



GST Helpdesk is Now More Helpful to Taxpayers

	Before	Now
Toll-free Calling Number	No	Yes
Language of Interaction	2- English & Hindi	10 New languages added other than English & Hindi: Assamese, Bengali, Gujarati, Kannada, Malayalam, Marathi, Odiya, Punjabi, Tamil and Telugu.
Grievance Redressal Portal	Service available on portal	Improved version with new features: <ul style="list-style-type: none"> • Mobile interface also available • Taxpayers can see status of their tickets • Self-guided facility to log tickets • More user-friendly look and feel • AI based Chatbot- GITA introduced

- Average calls per day: 8,000-10,000
- Average tickets raised per day: 2000-2,500
- Revamped helpdesk was made operational from 26th February 2020
- During the lockdown the helpdesk secured and successful transition was made to enable agents to work from home.



Taxpayer Helpdesk Statistics

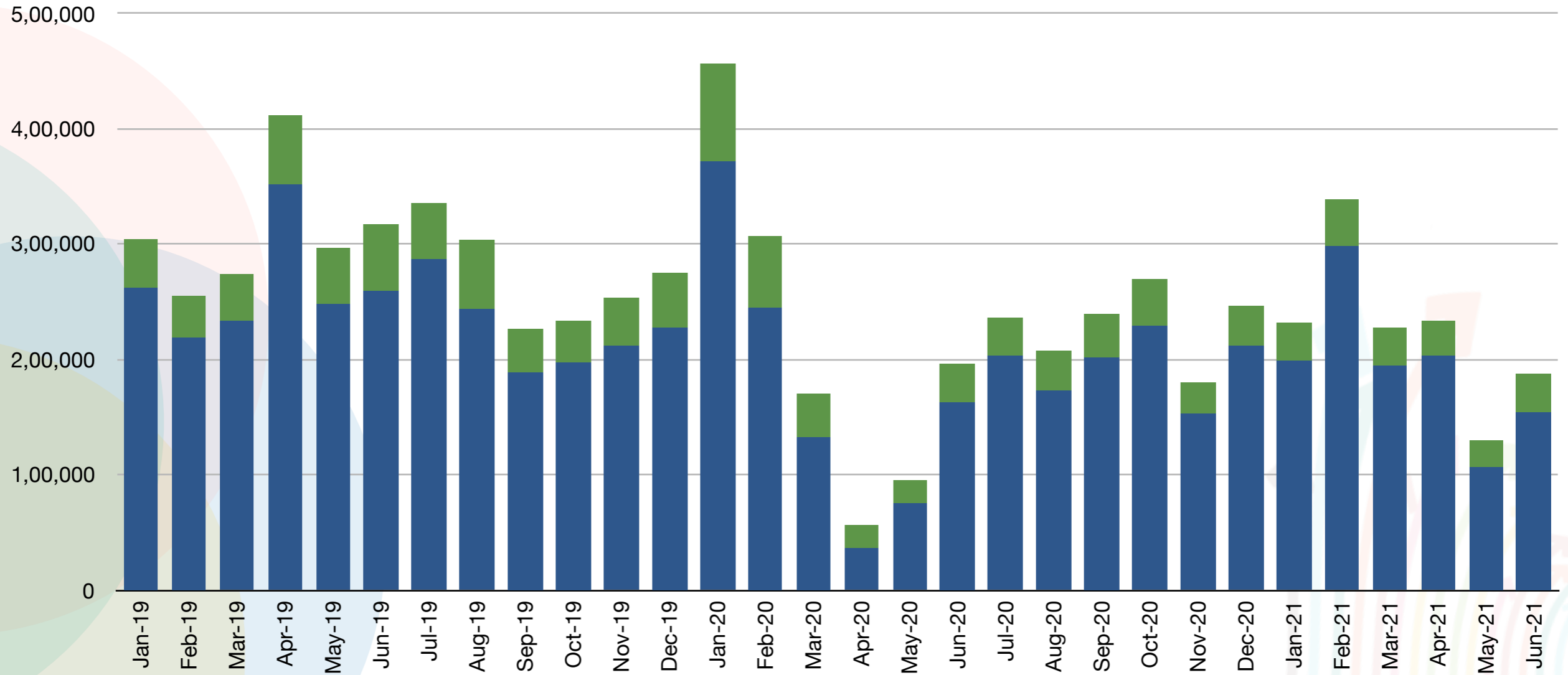
Month	Calls Offered	Email/ Ticket Received
Jan-19	2,62,753	40,633
Feb-19	2,19,588	35,037
Mar-19	2,33,933	39,372
Apr-19	3,52,332	59,886
May-19	2,47,776	48,414
Jun-19	2,58,998	58,447
Jul-19	2,86,762	48,716
Aug-19	2,43,395	60,232
Sep-19	1,89,526	36,655
Oct-19	1,97,479	35,980
Nov-19	2,11,258	41,933
Dec-19	2,28,259	46,664
Jan-20	3,71,511	85,042
Feb-20	2,45,050	61,640
Mar-20	1,32,010	37,421
Apr-20	35,495	21,175
May-20	75,756	19,025
Jun-20	1,63,356	32,986

Month	Calls Offered	Email/ Ticket Received
Jul-20	2,03,272	33,343
Aug-20	1,73,520	33,768
Sep-20	2,02,075	37,373
Oct-20	2,29,889	39,580
Nov-20	1,53,042	27,133
Dec-20	2,12,530	34,475
Jan-21	1,98,775	33,352
Feb-21	2,98,401	40,000
Mar-21	1,93,932	33,299
Apr-21	2,03,705	30,007
May-21	1,07,313	22,568
Jun-21	1,54,846	32,274






Taxpayer Helpdesk

■ Calls Offered ■ Email/ Ticket Received



Social Media Statistics

Platform	Followers/ Subscribers	Impressions/ Views	Engagement/ Watchtime	Posts/ Videos
	2,36,414	88.3 M*	4.9 M***	44.3K tweets
	1,28,129	28.9 M**	182.7K (hours)	460 videos
	23,888	1.8 M*	3.3 M***	1,740 posts****

* Impressions

**Views

***Engagement

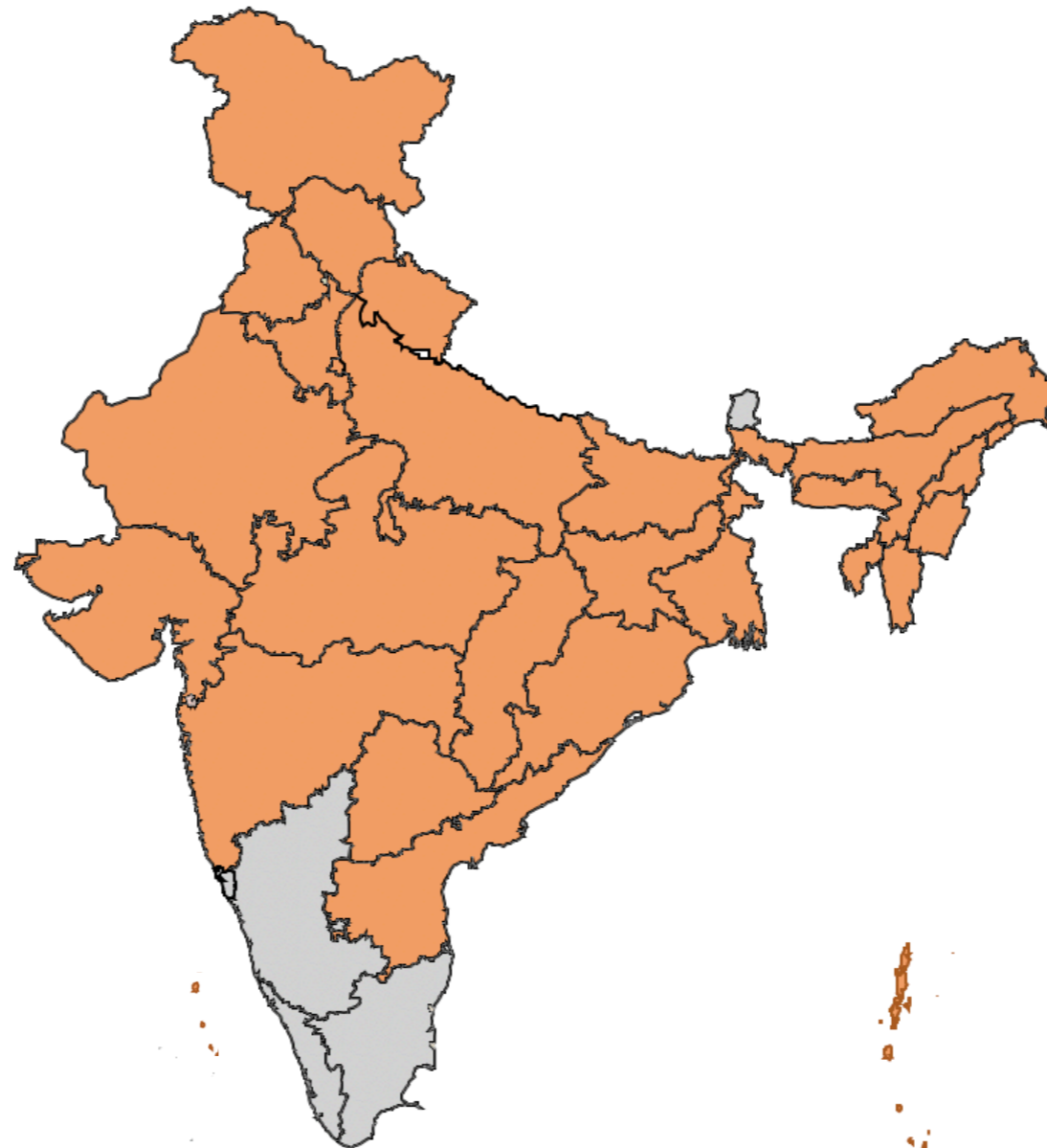
****Posts by GSTN only



Services

28,601 Officers Work on GST Back Office

State Name	User Count
Andaman & Nicobar Islands	13
Andhra Pradesh	1112
Arunachal Pradesh	66
Assam	435
Bihar	476
Chandigarh	26
Chhattisgarh	893
Dadra and Nagar Haveli	23
Delhi	296
Gujarat	2336
Haryana	566
Himachal Pradesh	353
Jammu and Kashmir	361
Jharkhand	216
Ladakh	10



Model 1 States
(Have developed own back-end system)

Model 2 States/ UT
(Back-end system developed by GSTN)

State Name	User Count
Madhya Pradesh	2013
Maharashtra	4722
Manipur	33
Meghalaya	90
Mizoram	78
Nagaland	84
Odisha	786
Puducherry	80
Punjab	710
Rajasthan	1783
Telangana	1332
TOTAL	2860
Tripura	87
Uttar Pradesh	2442
Uttarakhand	770
West Bengal	1906



Taxpayer Assistance

Eco-system of GST Suvidha Providers

GSTN has 53 functional GSPs that deliver the necessary services to tax payers for becoming GST compliant in the GST regime. Businesses may avail of the services of the GSP as per their need.

Offline Tools Provided on the Portal

1. Returns Offline Tool
2. Tran 1 Offline Tool
3. Tran-2 Offline Tool
4. ITC-01 Offline Tool
5. ITC-03 Offline Tool
6. ITC-04 Offline Tool
7. GSTR-3B Offline Tool
8. GSTR-4 Offline Tool (Quarterly Filing)
9. GSTR-6 Offline Tool with Amendments
10. GSTR-7 Offline Utility
11. GSTR 8 Offline Tool
12. GSTR-9 Offline Tool
13. GSTR-9A Offline Tool
14. GSTR-9C Offline Tool
15. GSTR-10 Offline Tool
16. GSTR-11 Offline Tool
17. GST ARA-01 Application for Advance Ruling
18. Refund Statement Offline Tool
19. Matching Offline Tool
20. GSTR -4 Offline Tool (Annual)

Accounting Software Solutions

GSTN has partnered with some Billing and Accounting software vendors for providing free software to the small taxpayers or businesses with annual turnover less than Rs 1.5 Cr, in a financial year.

The software is available in three different formats: cloud based, desktop version and mobile phone based.

1. Adaequare Info Private Limited (**UBOOKS**)
2. Focus Softnet Private Limited (**FOCUS LYTE**)
3. Marg ERP Limited (**MARG GST pro**)
4. Relyon Softech Limited (**SARAL ACCOUNTS**)
5. Sessaasai Business Forms Private Limited (**GENIEBOOKS**)
6. Zoho Corporation Private Limited (**ZOHO Books**)
7. Cygnet Infotech Private Limited (**Cygnnet FACE**)
8. IRIS Business Services Limited (**IRIS Vyapari**)

The products offer a basic version free of cost that assists the businesses in GST compliance.

- **Approx 25 % contribution of invoice uploads comes from top performing GSPs (~ 14 crore invoices in March 2021)**
- **GSPs cater to ~ 2.75 top compliant businesses**

Taxpayers' Assistance made available at GST Portal during 2020-21

Sl. No.	Period	For Taxpayers
1	FAQs	52
2	User Manuals	53
3	CBTs	11
4	Advisories	66

New functionalities (FO) made available on GST Portal from 01.07.2019 to 01.07.2021

S. No.	Module / Area	FORM/ Heading
1	Return	Auto-Drafted GST Return: <ul style="list-style-type: none"> • Outward Supply's (GSTR-1) liability integration with GSTR-3B Return • Inward Supply's (GSTR-2B) of Recipient and integration with GSTR-3B for ITC claim
2		QRMP [Quarterly Return and Monthly Payment] and IFF [Invoice Furnishing Facility]
3		Matching and Communication tools for rectifying Invoices by Supplier and Recipients
4		Customs and SEZ Import Data Integration
5		e-Invoice auto-population in GSTR-1 (being stabilized)
6		SMS based Nil filing of CMP-08
7		Blocking e-Way Bill generation where 2 Returns not filed for taxpayer having TO > Rs. 5 Cr.
8		Delinking of Credit Debit Notes from Invoices
9	E-Invoice	Invoice Registration Portal (IRP) was established for online generation of IRN (Invoice Registration No.) for Invoices.
10		Around 1.18 lakhs taxpayers having turnover > Rs. 50 Cr. are generating IRN for e-Invoice.
11		IRN for around 7 Cr. e-invoices are getting generated per month.
12		API based integration facility to the large taxpayers and GSPs are given
13	Refunds	Withdrawal of Refund Application by the taxpayers
14		Withholding and Releasing Refunds by the Commissioners
15		Enabling unregistered Casual Taxpayers to apply for refund
16		SGST Refund Settlement and Settlement of Recovery of Demand through Refunds
17		Simplification of Refund of export of services with IGST payment.

New functionalities (FO) made available on GST Portal from 01.07.2019 to 01.07.2021

S. No.	Module / Area	FORM/ Heading
18	Registration	Aadhaar Authentication of New and Existing Taxpayers,
19		Classification of taxpayers into retailers, manufacturers and Service Providers
20		MCA Registration leading to GST Registration seamlessly and related changes
21		Integration of several Modules with Internal Review Cell and Appeal
22		Integration of FASTag (RFID) System of NHAI with e-Way Bill System of GST for capturing real-time vehicle movement
23		Tech Enhancement
24	Mobile app has been provided to field officers for live intervention and enforcement	
26	Capacity upgrade at Gateway layer to allow up to 3 lakhs taxpayers at GST Portal concurrently	
27	Augmented Application and Data Processing Layer to improve the taxpayers experience through parallel processing.	
28	Upgrading the Network bandwidth and resources to ensure high traffic and through put.	
29	Removal of redundant codes of old returns which were causing slowness on the GST Portal while processing data of the taxpayer	
30	Compressed development cycle with close monitoring for faster development and delivery, using agile framework.	
31	Tuning of database queries to ensure faster response	
32	Enhanced performance testing of the application to accommodate higher loads	
33	Enhanced Knowledge Repository for quick reference in event where problems are requiring quick resolution	
34	Clubbing of deployments with a view to reduce outage in GST System	
35	Several optimizations in business processes with a view to upkeep the ease of doing business like requirement based optimization of returns, reducing steps in preparing, payments and filing returns	
36	Enhanced Security governance system to thwart cyber attack with nil security breach till date	

Short videos on recent enhancements on GST portal

- Recent enhancements: <https://youtu.be/7bITlluKUBg>
- Ease of Compliance: <https://youtu.be/kNBNQjy9mdA>
- GST Taxpayers, Building the Nation: <https://youtu.be/K5mQMWoPJaa>
- Infrastructure Upgradation: <https://youtu.be/UptCUVzJuZY>
- Matching tool, Communication Channel: <https://youtu.be/Z8EqGnzxDjI>
- Pre-filled Returns: <https://youtu.be/R5zdtGZmz9M>
- QRMP Scheme: <https://youtu.be/hCUiDWsMHCw>
- Quicker Registration: <https://youtu.be/Zx7adAdxI2s>
- Technology for Growth: <https://youtu.be/YIWqc0SiyJg>

