

GST Gross and Net Collections as on 31/12/2024 (Amount in crores)						
GST Collections	Monthly			Year To Date		
	Dec-2023	Dec-2024	% Growth	Dec-2023	Dec-2024	% Growth
A	B	C	D =C/B-1	E	F	G = F/E-1
A.1. Domestic						
CGST	30,443	32,836		2,76,708	3,04,350	
SGST	37,935	40,499		3,46,938	3,77,911	
IGST	42,721	47,783		4,01,623	4,49,839	
CESS	11,170	11,471		98,349	1,05,305	
Gross Domestic Revenue	1,22,270	1,32,589	8.4%	11,23,618	12,37,405	10.1%
A.2. Imports						
IGST	41,534	43,438		3,64,572	3,87,697	
CESS	1,079	830		9,132	8,465	
Gross Import Revenue	42,612	44,268	3.9%	3,73,704	3,96,162	6.0%
A.3. Gross GST Revenue(A.1+A.2)						
CGST	30,443	32,836		2,76,708	3,04,350	
SGST	37,935	40,499		3,46,938	3,77,911	
IGST	84,255	91,221		7,66,195	8,37,536	
CESS	12,249	12,301		1,07,480	1,13,770	
Total Gross GST Revenue	1,64,882	1,76,857	7.3%	14,97,322	16,33,567	9.1%
B.1. Domestic Refunds						
CGST	2,082	2,907		22,536	24,650	
SGST	2,550	3,653		27,766	31,126	
IGST	4,070	4,866		40,917	40,576	
CESS	132	143		1,595	2,235	
Refund - Domestic	8,834	11,570	31.0%	92,814	98,586	6.2%
B.2. Export GST Refunds through ICEGATE						
IGST	6,592	10,766		72,159	88,628	
CESS	47	154		1,243	1,369	
Refund - Imports	6,639	10,921	64.5%	73,402	89,998	22.6%
B.3. Total Refund (B.1+B.2)						
CGST	2,082	2,907		22,536	24,650	
SGST	2,550	3,653		27,766	31,126	
IGST	10,662	15,632		1,13,076	1,29,204	
CESS	180	297		2,838	3,605	
Total Refund	15,473	22,490	45.3%	1,66,217	1,88,583	13.5%
C.1 Net Revenue Domestic (A.1 - B.1)						
CGST	28,361	29,930		2,54,172	2,79,700	
SGST	35,385	36,845		3,19,172	3,46,785	
IGST	38,652	42,917		3,60,706	4,09,264	
CESS	11,038	11,328		96,754	1,03,070	
Net Domestic Revenue	1,13,436	1,21,019	6.7%	10,30,804	11,38,820	10.5%
C.2 Net Revenue Customs (GST) (A.2 - B.2)						
IGST	34,942	32,671		2,92,413	2,99,069	
CESS	1,032	676		7,889	7,095	
Net Customs Revenue	35,973	33,347	-7.3%	3,00,302	3,06,164	2.0%
C.3 Net Revenue (C.1+C.2)						
CGST	28,361	29,930		2,54,172	2,79,700	
SGST	35,385	36,845		3,19,172	3,46,785	
IGST	73,593	75,588		6,53,119	7,08,333	
CESS	12,069	12,003		1,04,643	1,10,166	
Total Net GST Revenue	1,49,409	1,54,366	3.3%	13,31,105	14,44,984	8.6%

Table 1: State-wise growth of GST Revenues during December, 2024¹

State/UT	Dec-23	Dec-24	Growth (%)
Jammu and Kashmir	492	547	11%
Himachal Pradesh	745	816	10%
Punjab	1,875	2,294	22%
Chandigarh	281	224	-20%
Uttarakhand	1,470	1,547	5%
Haryana	8,130	10,403	28%
Delhi	5,121	5,593	9%
Rajasthan	3,828	4,146	8%
Uttar Pradesh	8,011	8,117	1%
Bihar	1,487	1,521	2%
Sikkim	254	329	30%
Arunachal Pradesh	97	70	-27%
Nagaland	46	51	11%
Manipur	50	46	-8%
Mizoram	27	28	5%
Tripura	79	83	5%
Meghalaya	171	150	-12%
Assam	1,303	1,374	5%
West Bengal	5,019	5,190	3%
Jharkhand	2,632	2,981	13%
Odisha	4,351	4,841	11%
Chhattisgarh	2,613	2,882	10%
Madhya Pradesh	3,423	3,460	1%
Gujarat	9,874	10,279	4%
Dadra and Nagar Haveli and Daman & Diu	333	332	0%
Maharashtra	26,814	29,260	9%
Karnataka	11,759	12,526	7%
Goa	553	578	5%
Lakshadweep	4	2	-54%
Kerala	2,458	2,575	5%
Tamil Nadu	9,888	10,956	11%
Puducherry	232	228	-2%
Andaman and Nicobar Islands	28	49	72%
Telangana	4,753	5,224	10%
Andhra Pradesh	3,545	3,315	-6%
Ladakh	58	65	12%
Other Territory	227	196	-14%
Center Jurisdiction	243	308	27%
Grand Total	1,22,270	1,32,589	8%

¹ Does not include GST on import of goods

Table-2: SGST & SGST portion of IGST settled to States/UTs till December, 2024
(Rs. in crore)

State/UT	Pre-Settlement SGST			Post-Settlement SGST ²		
	2023-24	2024-25	Growth	2023-24	2024-25	Growth
Jammu and Kashmir	2,188	2,234	2%	6,021	6,574	9%
Himachal Pradesh	1,929	2,042	6%	4,160	4,630	11%
Punjab	6,280	6,857	9%	16,382	18,153	11%
Chandigarh	495	567	15%	1,708	1,759	3%
Uttarakhand	4,046	4,354	8%	6,288	6,935	10%
Haryana	14,992	17,279	15%	25,733	29,364	14%
Delhi	11,544	13,200	14%	23,611	26,771	13%
Rajasthan	12,732	13,437	6%	28,794	32,085	11%
Uttar Pradesh	24,164	25,911	7%	55,656	63,068	13%
Bihar	6,067	6,681	10%	19,157	20,931	9%
Sikkim	341	302	-11%	738	725	-2%
Arunachal Pradesh	464	393	-15%	1,418	1,324	-7%
Nagaland	226	208	-8%	781	789	1%
Manipur	254	271	7%	813	855	5%
Mizoram	197	202	3%	707	699	-1%
Tripura	375	391	4%	1,166	1,268	9%
Meghalaya	438	444	1%	1,244	1,316	6%
Assam	4,346	4,712	8%	10,727	11,514	7%
West Bengal	17,428	17,834	2%	31,300	34,261	9%
Jharkhand	6,545	6,481	-1%	9,148	10,428	14%
Odisha	11,903	13,077	10%	18,093	19,178	6%
Chhattisgarh	6,004	6,388	6%	9,937	11,399	15%
Madhya Pradesh	9,606	10,107	5%	24,026	26,503	10%
Gujarat	31,028	33,328	7%	46,624	53,746	15%
Dadra and Nagar Haveli and	481	553	15%	804	955	19%
Maharashtra	74,589	83,406	12%	1,08,887	1,26,267	16%
Karnataka	30,070	33,166	10%	54,881	61,310	12%
Goa	1,685	1,878	11%	2,951	3,251	10%
Lakshadweep	17	7	-60%	72	82	15%
Kerala	10,293	10,927	6%	23,045	24,341	6%
Tamil Nadu	30,329	33,990	12%	47,960	56,986	19%
Puducherry	371	407	10%	1,037	1,143	10%
Andaman and Nicobar Islands	155	164	6%	388	430	11%
Telangana	14,579	15,675	8%	29,889	32,653	9%
Andhra Pradesh	10,407	10,689	3%	23,481	24,505	4%
Ladakh	186	209	13%	523	597	14%
Other Territory	182	141	-23%	903	624	-31%
Grand Total	3,46,938	3,77,911	9%	6,39,052	7,17,419	12%

² Post-Settlement GST is cumulative of the GST revenues of the States/UTs and the SGST portion of the IGST settled to the States/UTs

Table 3 : State Wise/ Approving Authority wise Domestic Collection

Period Apr-24 to Dec-24

(Rs. In Crores)

state_C d	State	Collection by Central Formations						Collection by State Formations						TOTAL					Growth in 2024-25 (upto Dec-24) on 2023-24 (upto Dec-23)		
		No.of GSTINS as on 31st Dec 2024	CGST	SGST	IGST	CESS	TOTAL	No.of GSTINS as on 31st Dec 2024	CGST	SGST	IGST	CESS	TOTAL	CGST	SGST	IGST	CESS	TOTAL	CENTER	STATE	TOTAL
1	Jammu and Kashmir	57,865	569	856	850	33	2,307	92,430	1,009	1,378	652	61	3,100	1,578	2,234	1,502	93	5,408	19.7%	0.8%	8.1%
2	Himachal Pradesh	49,038	633	884	1,832	11	3,361	80,300	825	1,158	2,484	9	4,476	1,459	2,042	4,316	20	7,837	1.8%	7.0%	4.7%
3	Punjab	1,73,914	2,062	3,099	3,265	191	8,617	2,35,863	2,743	3,759	4,782	161	11,445	4,806	6,857	8,047	352	20,062	9.1%	15.3%	12.5%
4	Chandigarh	13,558	194	251	527	6	977	18,367	231	317	620	23	1,191	425	567	1,146	29	2,168	5.7%	3.9%	4.7%
5	Uttarakhand	88,865	1,328	2,054	3,610	20	7,012	1,17,855	1,662	2,300	4,568	76	8,606	2,990	4,354	8,178	96	15,618	10.1%	7.7%	8.8%
6	Haryana	2,34,878	5,628	7,312	27,581	529	41,049	3,19,505	7,800	9,967	24,312	5,376	47,456	13,428	17,279	51,893	5,906	88,505	24.9%	11.4%	17.3%
7	Delhi	3,04,732	4,434	5,220	12,001	808	22,463	4,90,806	6,900	7,980	21,002	227	36,110	11,334	13,200	33,004	1,035	58,573	17.8%	19.4%	18.8%
8	Rajasthan	3,32,757	4,528	5,852	6,955	1,103	18,436	5,68,042	6,094	7,585	7,146	320	21,146	10,621	13,437	14,101	1,423	39,582	9.8%	6.5%	8.0%
9	Uttar Pradesh	8,99,310	9,024	12,109	13,425	7,358	41,911	10,65,720	10,546	13,802	12,500	4,821	41,674	19,570	25,911	25,925	12,178	83,585	11.2%	8.9%	10.0%
10	Bihar	2,87,313	1,689	2,788	1,148	1,454	7,079	3,60,887	2,314	3,893	892	102	7,201	4,003	6,681	2,040	1,556	14,281	6.5%	13.9%	10.1%
11	Sikkim	4,834	83	108	1,509	1	1,700	6,582	148	194	983	10	1,325	231	302	2,492	1	3,025	13.1%	1.4%	7.7%
12	Arunachal Pradesh	7,913	110	134	50	1	295	11,260	210	260	71	1	541	320	393	121	1	836	-20.4%	-8.6%	-13.1%
13	Nagaland	4,365	69	88	26	8	190	6,502	97	120	58	11	286	166	208	84	19	476	1.2%	-15.5%	-9.5%
14	Manipur	5,772	55	73	22	0	151	8,908	138	197	50	0	385	193	270	72	0	536	-14.1%	23.1%	9.7%
15	Mizoram	3,485	66	85	24	0	174	5,030	83	118	14	1	215	149	202	37	1	390	23.2%	-2.2%	7.7%
16	Tripura	13,518	131	161	45	0	337	19,358	180	230	80	2	492	311	391	125	2	830	6.9%	9.2%	8.2%
17	Meghalaya	12,446	119	145	328	1	593	18,671	247	299	344	10	900	367	444	672	11	1,494	-11.8%	-8.2%	-9.6%
18	Assam	1,01,025	1,529	1,989	1,144	697	5,358	1,28,171	2,202	2,723	2,133	374	7,432	3,731	4,712	3,277	1,071	12,790	13.5%	13.0%	13.2%
19	West Bengal	3,13,177	5,841	7,412	6,106	1,122	20,484	4,59,043	8,745	10,422	6,882	2,905	28,952	14,587	17,834	12,988	4,027	49,436	6.5%	6.9%	6.7%
20	Jharkhand	89,097	1,912	2,501	6,040	308	10,761	1,18,716	3,028	3,980	3,626	5,492	16,126	4,940	6,481	9,665	5,800	26,886	11.4%	2.0%	5.6%
21	Odisha	1,50,053	5,172	5,954	7,478	375	18,978	1,95,272	5,669	7,123	5,542	7,141	25,475	10,841	13,077	13,020	7,516	44,453	8.4%	15.7%	12.4%
22	Chattisgarh	77,848	2,695	3,221	6,122	215	12,252	1,11,722	2,680	3,167	3,574	5,328	14,749	5,374	6,388	9,696	5,543	27,001	8.2%	2.9%	5.2%
23	Madhya Pradesh	2,24,461	3,769	4,790	4,398	3,899	16,855	3,35,196	4,321	5,318	4,460	1,944	16,043	8,090	10,107	8,858	5,843	32,898	2.4%	10.9%	6.3%
24	Gujarat	5,20,890	11,549	13,891	15,184	2,905	43,528	7,18,096	16,256	19,437	18,463	3,433	57,589	27,805	33,328	33,647	6,337	1,01,117	10.4%	10.0%	10.2%
26	Dadra and Nagar Haveli	6,526	150	199	868	1	1,218	9,515	287	353	1,370	3	2,012	437	553	2,238	3	3,230	3.1%	3.2%	3.2%
27	Maharashtra	7,34,797	32,070	37,566	41,797	14,319	1,25,752	10,60,396	40,621	45,840	48,420	4,717	1,39,597	72,690	83,406	90,217	19,036	2,65,349	12.5%	11.5%	12.0%
29	Karnataka	4,09,610	12,466	15,553	24,795	6,975	59,792	6,24,565	14,499	17,613	19,328	6,369	57,805	26,964	33,166	44,123	13,343	1,17,597	11.3%	10.3%	10.8%
30	Goa	17,786	540	729	867	28	2,165	27,719	948	1,148	904	5	3,006	1,489	1,878	1,771	33	5,171	8.1%	9.7%	9.0%
31	Lakshadweep	210	2	3	2	0	8	224	3	3	2	0	8	5	7	4	0	16	-79.6%	177.3%	-60.5%
32	Kerala	1,65,107	4,880	6,017	2,705	21	13,623	2,56,436	3,754	4,909	2,082	28	10,774	8,634	10,927	4,787	49	24,397	3.3%	14.2%	7.9%
33	Tamil Nadu	4,67,184	11,179	14,182	14,958	6,501	46,821	6,89,689	14,233	19,807	15,673	595	50,308	25,412	33,990	30,632	7,096	97,129	9.2%	4.6%	6.7%
34	Puducherry	9,628	104	161	369	3	636	15,093	163	246	1,070	7	1,485	266	407	1,439	9	2,121	2.6%	12.0%	9.0%
35	Andaman and Nicobar Islands	2,659	85	104	22	0	211	3,311	43	60	21	1	125	128	164	43	1	336	-2.0%	16.9%	4.2%
36	Telangana	2,26,777	5,884	7,219	6,171	3,458	22,733	3,09,721	6,513	8,456	7,412	1,175	23,556	12,397	15,675	13,583	4,634	46,289	7.5%	3.6%	5.5%
37	Andhra Pradesh	1,76,947	4,330	5,565	6,791	2,079	18,766	2,46,611	3,999	5,124	5,323	160	14,605	8,329	10,689	12,114	2,239	33,371	1.1%	1.5%	1.3%
38	Ladakh	3,251	59	74	10	0	143	6,171	100	135	30	2	267	159	209	40	2	410	31.9%	7.7%	15.1%
97	Other Territory	361	120	141	1,579	0	1,840	-	-	-	-	-	-	120	141	1,579	0	1,840	-8.7%	0.0%	-8.7%
99	OIDAR	669	-	-	2,362	-	2,362	-	-	-	-	-	-	-	-	2,362	-	2,362	30.0%	0.0%	30.0%
	Grand Total	61,92,626	1,35,056	1,68,492	2,22,968	54,429	5,80,941	87,41,753	1,69,294	2,09,419	2,26,871	50,877	6,56,465	3,04,350	3,77,911	4,49,839	1,05,305	12,37,405	10.8%	9.6%	10.1%