

# Department of State Goods & Services Tax, Kerala

## MONTHLY FACT SHEET NOVEMBER 2023



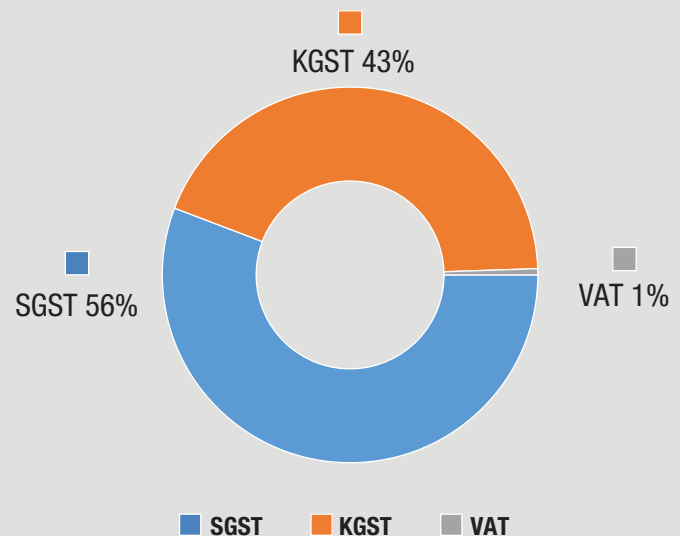
### TAX REVENUE (Crores)



| FOCUS AREA                   | Upto 31st Oct 2023 | During Nov 2023 | Upto 30th Nov 2023 |
|------------------------------|--------------------|-----------------|--------------------|
| <b>1. GST</b>                |                    |                 |                    |
| SGST Paid in Cash            | **8073.59          | 1088.89         | 9162.48            |
| IGST Settlement              | 10287.60           | 1163.73         | 11451.33           |
| IGST Adhoc                   | 0.00               | 0               | 0                  |
| <b>Total GST Revenue</b>     | <b>18361.19</b>    | <b>2252.62</b>  | <b>20613.81</b>    |
| <b>2. VAT</b>                |                    |                 |                    |
| LNG Revenue                  | 162.4              | 20.38           | 182.78             |
| Arrear Revenue*              | 12.85              | 1.1             | 13.95              |
| <b>Total VAT Revenue</b>     | <b>175.25</b>      | <b>21.48</b>    | <b>196.73</b>      |
| <b>3. KGST REVENUE</b>       |                    |                 |                    |
| Petroleum Products           | 6100.60            | 988.13          | 7088.73            |
| KSBC                         | 7430.17            | 1100.76         | 8530.93            |
| Bar Hotel                    | 324.75             | 45.1            | 369.85             |
| Distillery                   | 0.00               | 0               | 0                  |
| Liquor(Others)               | 124.38             | 17.62           | 142                |
| ATF                          | 7.64               | 1.59            | 9.23               |
| <b>TOTAL KGST REVENUE</b>    | <b>13987.54</b>    | <b>2153.20</b>  | <b>16140.74</b>    |
| <b>TOTAL REVENUE (1+2+3)</b> | <b>32523.98</b>    | <b>4427.30</b>  | <b>36951.28</b>    |

\*Collection subsumed in GST. \*\* Difference in figures as per final figures from Finance GOK

### REVENUE 2023 - 24 (Cr.)



### YOY COMPARISON

| Source          | GST<br>(SGST + IGST Settlement) | VAT           | KGST        | Total           |
|-----------------|---------------------------------|---------------|-------------|-----------------|
| Upto Nov 2022   | 18619.26                        | 249.11        | 15649.29    | <b>34517.66</b> |
| Upto Nov 2023   | 20613.81                        | 196.73        | 16140.74    | <b>36951.28</b> |
| <b>Growth %</b> | <b>10.71</b>                    | <b>-21.03</b> | <b>3.14</b> | <b>7.05</b>     |

### TAX PAYER SERVICES

| Registration Progress    | New Reg: during Nov 2023 | Cancellation during Nov 2023 | Upto 30th Nov 2023 |
|--------------------------|--------------------------|------------------------------|--------------------|
| Number of GST tax payers | 4098                     | 2874                         | 407722             |

### RETURN FILING

|                            | Oct'23             |                 |                    |
|----------------------------|--------------------|-----------------|--------------------|
|                            | 89.52%             |                 |                    |
| <b>SCRUTINY OF RETURNS</b> |                    |                 |                    |
|                            | Upto 31st Oct 2023 | During Nov 2023 | Upto 30th Nov 2023 |
| Number of ASMT 10 issued   | 366                | 232             | 598                |
| Number of DRC05 created    | 4546               | 708             | 5254               |

### ADJUDICATION

| Number of orders issued | 3518   | 1201  | 4719    |
|-------------------------|--------|-------|---------|
| Total GST involved      | 176.62 | 52.28 | 228.897 |

### REFUNDS

| Number of Refund granted             | 1370   | 232   | 1602   |
|--------------------------------------|--------|-------|--------|
| Amount involved                      | 354.61 | 50.52 | 405.13 |
| No. of Refunds pending above 60 days | 2      | 4     | 4      |

### APPELLATE WING



| Appellate Wing | No of appeals pending as on 1st Nov 2023 | No. of appeals transferred from other sections | No. of appeals transferred to other sections | No. of appeals filed during Nov 2023 | No of appeals disposed up to Nov 2023 | No of appeals disposed up to Nov 2023 | Balance appeals pending as on 30th Nov 2023 |
|----------------|--|--|--|--------------------------------------|---------------------------------------|---------------------------------------|---|
| <b>NON-GST</b> | 2592                                     | 3  | 18   | 229                                  | 140                                   | 1017                                  | 2666  |
| <b>GST</b>     | 1675                                     | 92   | 1  | 90                                   | 92                                    | 598                                   | 1764  |
| <b>TOTAL</b>   | 4267                                     | 95   | 19   | 319                                  | 232                                   | 1615                                  | 4430  |

### AUDIT WING



| Total No. of Files allotted | Collection (In crores) |
|-----------------------------|------------------------|
| 245                         | 0.26                   |

\*\*\*Figures as in December, Training going on

### INTELLIGENCE & ENFORCEMENT WING



| INTELLIGENCE UNIT                                      | Upto 31st Oct 2023 | During Nov 2023 | Upto 30th Nov 2023 |
|--|--------------------|-----------------|--------------------|
| <b>GST</b>   |                    |                 |                    |
| No of new investigations commenced                     | 478                | 102             | 580                |
| No of investigations completed                         | 141                | 24              | 165                |
| Amount detected (in Crores)                            | 1204.03            | 90.61           | 1294.64            |
| Amount Recovered (in Crores)                           | 1196.02            | 322.4           | 1518.42            |
| <b>KGST</b>  |                    |                 |                    |
| No of new investigations commenced                     | 77                 | 0               | 77                 |
| No of investigations completed                         | 0                  | 0               | 0                  |
| Amount detected (in Crores)                            | 450.8              | 0.00            | 450.8              |
| Amount Recovered (in Crores)                           | 0                  | 0               | 0                  |
| <b>ENFORCEMENT SQUAD</b>                               |                    |                 |                    |
| No of vehicles checked                                 | 510937             | 62021           | 572958             |
| No of cases booked                                     | 2775               | 393             | 3168               |
| Amount of Penalty collected U/s 129 (in crores)        | 13.08              | 1.53            | 14.61              |
| No of vehicles confiscated u/s 130                     | 170                | 34              | 204                |
| Amount of Penalty & fine collected u/s 130 (in crores) | 8.17               | 1.29            | 9.46               |
| KGST Collection (in crores)                            | 0.36               | 0.00            | 0.36               |
| TOTAL Collection (in crores)                           | 21.61              | 2.82            | 24.43              |