Department of State Goods & Services Tax, Kerala
MONTHLY FACT SHEET MARCH 2024#

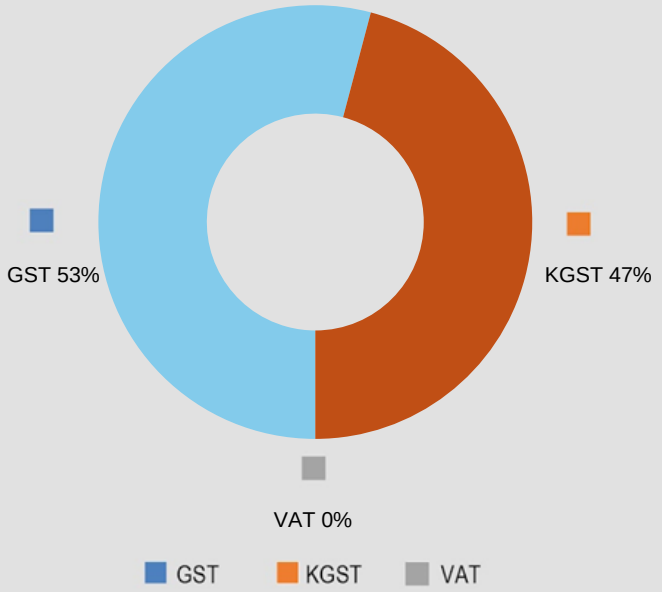
KERALA GST State Goods & Services Tax

TAX REVENUE (Crores)

FOCUS AREA	Upto 29th Feb 2024	During Mar 2024	Upto 31st Mar 2024
1. GST Collection			
CGST	9872.51	929.29	10801.80
SGST	12806	1158.26	13964.26
IGST	5336.93	506.63	5843.56
Cess	53.85	3.01	56.86
Total GST Collection	**28069.29**	**2597.19**	**30666.48**
2. GST REVENUE *			
SGST Paid in Cash	12800.48	1167.36	13967.84
IGST Settlement	15619.47	1357.17	16976.64
Total GST Revenue	**28419.95**	**2524.53**	**30944.48**
3. VAT			
LNG Revenue	271.77	24.33	296.10
Arrear Revenue**	16.77	0.56	17.33
Total VAT Revenue	**288.54**	**24.89**	**313.43**
4. KGST REVENUE			
Petroleum Products	10186.04	1002.05	11188.09
KSBC	12094.88	1179.29	13274.17
Bar Hotel	500.80	53.37	554.17
Liquor(Others)	204.00	22.8	226.8
ATF	13.86	1.26	15.12
Advance Tax		2054.83	2054.83
TOTAL KGST REVENUE	**22999.58**	**4313.60**	**27313.18**
TOTAL REVENUE (2+3+4)	**51708.07**	**6863.02**	**58571.09**

**Compensation balance received 737.88 Cr*
***Collection subsumed in GST.*

REVENUE 2023 - 24 (Cr.)



YOY COMPARISON					
Source	GST Collection	GST Revenue	VAT	KGST	Total Revenue
Upto Mar 2023	27348.89	**28167.07**	**384.94**	**26400.06**	**54952.07**
Upto Mar 2024	30666.48	**30944.48**	**313.43**	**27313.18**	**58571.09**
Growth %	**12.13**	**9.86**	**-18.58**	**3.46**	**6.59**

AUDIT WING

No of files alloted	No of D.A.R presented in MCM	No of paras approved in MCM	Voluntary payment (Amt in Cr)
700	**27**	**127**	**4.73**

TAX PAYER SERVICES

Registration Progress	New registration during Mar 2024	Cancellation during Mar 2024	Upto 31st Mar 2024
Number of GST tax payers	4243	7383	415087

RETURN FILING	Feb'24		
	89.65%		
SCRUTINY OF RETURNS	**Upto 29th Feb 2024**	**During Mar 2024**	**Upto 31st Mar 2024**
Number of ASMT 10 issued	3308	123	3431
Number of DRC05 created	7987	848	8835
ADJUDICATION			
Number of orders issued	10177	2256	12433
Total GST involved	1447.61	151.94	1599.55
REFUNDS			
Number of Refund granted	2300	231	2531
Amount involved	523.83	61.40	585.23
No. of Refunds pending above 60 days		9	9

APPELLATE WING

Appellate Wing	No of appeals pending as on 01.03.2024	No. of appeals tranferred from other sections	No. of appeals tranferred to other sections	No.of appeals filed during Mar 2024	No of appeals disposed in Mar 2024	No of appeals disposed up to Mar 2024	Balance appeals pending as on 31.03.2024
NON-GST	1521	0	0	32	88	1051	1465
GST	4419	6	1	710	163	1574	4971
TOTAL	5940	6	1	742	251	2625	6436

INTELLIGENCE & ENFORCEMENT WING

INTELLIGENCE UNITS	Upto 29th Feb 2024	During Mar 2024	Upto 31st Mar 2024
GST			
No of new investigations commenced	923	37	960
No of investigations completed	289	59	348
Amount detected (in Crores)	1733.74	41.54	1775.28
Amount Recovered (in Crores)	1684.59	24.91	1709.50
KGST			
No of new investigations commenced	78	0	78
No of investigations completed	0	0	0
Amount detected (in Crores)	451.68	0	451.68
Amount Recovered (in Crores)	0	0	0
ENFORCEMENT SQUAD			
No of vehicles checked	798514	119755	918269
No of cases booked u/s 129	4326	576	4902
Amount of Penalty collected u/s 129 (in crores)	18.87	1.62	20.49
No of vehicles confiscated u/s 130	319	79	398
Amount of Penalty & fine collected u/s 130 (in crores)	13.65	0.48	14.13
KGST cases	27	3	30
KGST Collection (in crores)	0.55	0.04	0.59
TOTAL Collection (in crores)	33.07	2.13	35.20

 # Provisional figures as per Department accounts.