# Department of State Goods & Services Tax, Kerala

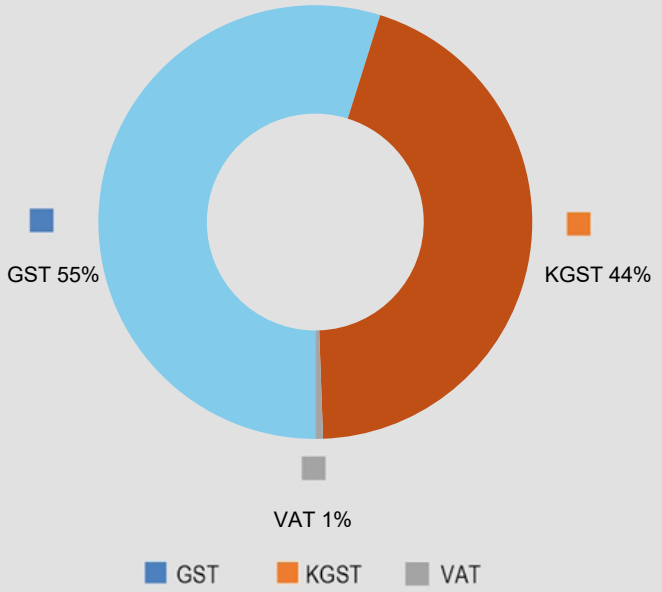
# MONTHLY FACTSHEET DECEMBER(REVISED2025#)

KERALA GST State Goods & Services Tax

## TAX REVENUE (Crores)

| FOCUS AREA | Upto 30th Nov 2025 | During Dec 2025 | Upto 31st Dec 2025 |
|---|---|---|---|
| **1. GST Collection** | | | |
| CGST | 8494.05 | 1037.95 | 9532 |
| SGST | 10464.68 | 1235.44 | 11700.12 |
| IGST | 4670.47 | 477.22 | 5147.69 |
| Cess | 52.27 | 58.90 | 111.17 |
| **Total GST Collection** | **23681.47** | **2809.51** | **26490.98** |
| **2. GST REVENUE** | | | |
| SGST Paid in Cash | 10464.57 | 1235.42 | 11699.99 |
| IGST Settlement* | 11889.52 | 1407.07 | 13296.59 |
| **Total GST Revenue** | **22354.09** | **2642.49** | **24996.58** |
| **3. VAT** | | | |
| LNG Revenue | 196.93 | 22.22 | 219.15 |
| Arrear Revenue** | 36.78 | 0.60 | 37.38 |
| **Total VAT Revenue** | **233.71** | **22.82** | **256.53** |
| **4. KGST REVENUE ** ** | | | |
| Petroleum Products | 7358.73 | 1060.34 | 8419.07 |
| KSBC | 10105.92 | 1191.79 | 11297.71 |
| Bar Hotel | 298.64 | 36.84 | 335.48 |
| Liquor(Others) | 254.89 | 31.03 | 285.92 |
| ATF | 8.26 | 1.22 | 9.48 |
| **TOTAL KGST REVENUE** | **18026.44** | **2321.22** | **20347.66** |
| **TOTAL REVENUE (2+3+4)** | **40614.24** | **4986.53** | **45600.77** |

### REVENUE 2025-26 (Cr.)




- Advance IGST recoupment by Centre -965.16 Cr (April 25)
- An amount of Rs.66.49 Cr was withheld by the IGST Settlement Committee(Nov25

***Collection subsumed in GST*

| YOY COMPARISON | | | | | |
|---|---|---|---|---|---|
| Source | GST Collection | GST Revenue | VAT | KGST | Total Revenue |
| Upto Dec 2024 | 24384.71 | 24329.31 | 321.41 | 19592.17 | **44242.89** |
| Upto Dec 2025 | 26490.98 | **24996.58** | 256.53 | 20347.66 | **45600.77** |
| **Growth %** | **8.64%** | **2.74%** | **-20.19** | **3.86 %** | **3.07 %** |

## TAX PAYER SERVICES

| Registration Progress | New registration during Dec 2025 | Cancellation during Dec 2025 | Upto 31st Dec 2025 |
|---|---|---|---|
| No. of GST tax payers | 2991 | 3215 | 435535 |

| RETURN FILING | Dec-25 | | |
|---|---|---|---|
| | **87.80%** | | |
| **SCRUTINY OF RETURNS** | **Upto 30th Nov 2025** | **During Dec 2025** | **Upto 31st Dec 2025** |
| Number of ASMT 10 issued | 1309 | 9 | 1318 |
| Number of DRC05 created | 230 | 186 | 416 |
| Number of SCN issued | 2500 | 48 | 2548 |
| **ADJUDICATION** | | | |
| Number of orders issued | 1091 | 1602 | 2693 |
| Total GST involved | 492.915 | 606.93 | 1099.845 |
| **REFUNDS** | | | |
| Number of Refund granted | 1720 | 191 | 1911 |
| Amount involved | 425.73 | 12.06 | 437.79 |
| No. of Refunds pending above 60 days | 10 | 0 | 10 |

## APPELLATE WING

| Appellate Wing | No of appeals pending as on 1-12-2025 | No. of appeals tranferred from other sections | No. of appeals tranferred to other sections | No.of appeals filed during Dec 2025 | No of appeals disposed in Dec 2025 | No of appeals disposed up to Dec 2025 | Balance appeals pending as on 31-12-2025 |
|---|---|---|---|---|---|---|---|
| **GST** | 5513 | 0 | 0 | 66 | 81 | 1167 | 5498 |
| **NON-GST** | 652 | 0 | 0 | 25 | 20 | 339 | 657 |
| **TOTAL** | 6165 | 0 | 0 | 91 | 101 | 1506 | 6155 |

## AUDIT WING

| No of files allotted | No of D.A.R approved in Dec 2025 | Voluntary payment (Amount in Crores) | |
|---|---|---|---|
| | | In Dec 2025 | Upto 31st Dec 2025 |
| **2886** | **80** | **4.58** | **71.79** |

## INTELLIGENCE & ENFORCEMENT WING

| INTELLIGENCE UNITS | Upto 30th Nov 2025 | During Dec 2025 | Upto 31st Dec 2025 |
|---|---|---|---|
| **GST** | | | |
| No of new investigations commenced | 259 | 30 | 289 |
| No of investigations completed | 92 | 0 | 92 |
| Amount detected (in Crores) | 254.99 | 33.89 | 288.88 |
| Amount Recovered (in Crores) | 499.12 | 57.27 | 556.39 |
| **KGST** | | | |
| No of new investigations commenced | 3 | 0 | 3 |
| No of investigations completed | 0 | 0 | 0 |
| Amount detected (in Crores) | 0.11 | 0 | 0.11 |
| Amount Recovered (in Crores ) | 2.87 | 0.45 | 3.32 |
| **ENFORCEMENT SQUAD** | | | |
| No of vehicles checked | 480461 | 52342 | 532803 |
| No of cases booked u/s 129 | 2926 | 410 | 3336 |
| Amount of Penalty collected u/s 129 ( in crores) | 9.57 | 1.13 | 10.7 |
| No of vehicles confiscated u/s 130 | 423 | 74 | 497 |
| Amount of Penalty & fine collected u/s 130 ( in crores) | 10.83 | 1.59 | 12.42 |
| KGST cases | 21 | 2 | 23 |
| KGST Collection ( in crores) | 0.75 | 0.11 | 0.86 |
| Other Enforcement Collection | 0.11 | 0 | 0.11 |
| TOTAL Collection (in crores) | 21.26 | 2.85 | 24.11 |

*# Provisional figures as per Department accounts.*