GOVERNMENT OF INDIA

MINISTRY OF FINANCE

DEPARTMENT OF REVENUE

LOK SABHA

UNSTARRED QUESTION NO. 2478

TO BE ANSWERED ON MONDAY, AUGUST 3, 2026/SHRAVANA 12,1948 (SAKA)

“DELAYED GST REFUNDS TO EXPORTERS AND MSMEs”

2478. Shri Sribharat Mathukumilli:

Will the Minister of **FINANCE** be pleased to state:

(a) the number and value of Goods and Service Tax (GST) refund claims pending for more than 60 and 90 days during the last three years, sector-wise and state-wise, including Andhra Pradesh:

(b) the corresponding figures for Andhra Pradesh, particularly the Visakhapatnam Commissionerate, covering seafood, pharmaceutical, and engineering exporters and Micro, Small, and Medium Enterprises (MSMEs);

(c) the amount of statutory interest payable and actually paid for delayed refunds, along with cases where such interest was denied:

(d) whether causes for delayed interests and procedural lapses, or departmental verification; and

(e) whether the Government proposes to introduce automatic interest payments, risk-based provisional refunds and a public dashboard displaying the age of claims, disposal time along with the reasons for rejection?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE

(SHRI PANKAJ CHAUDHARY)

(a) and (b):

(i) The details of the pendency of refund claims under GST as on 31st March of each financial year under Central Tax formations, filed by the taxpayers are as under:

Financial year (as on 31st March)	Pending more than 60 days but up to 90 days (as on 31st March)		Pending more than 90 days (as on 31st March)	
	No. of claims	Amount (Rs.in crore)	No. of claims	Amount (Rs.in crore)
2023-24	907	274.24	1592	695.84
2024-25	374	246.10	712	559.50
2025-26	64	163.60	110	64.10

The state-wise bifurcation of the same is placed at Annexure-I.

(ii) For Visakhapatnam CGST Commissionerate there are no refund claims pending for more than 60 and 90 days during the last three years.

(c): Interest paid on delayed refunds across India, is as under:

(Rs. in Crore)

Financial year	IGST	CGST	SGST	Cess	Total
2023-24	0.23	0.06	0.06	0.34	0.69
2024-25	0.36	0.55	0.64	0.00	1.56
2025-26	1.72	6.46	6.17	0.00	14.35
Total	**2.32**	**6.87**	**7.06**	**0.34**	**16.60**

(d):

The delay in processing of refund claims is mainly on account of delayed submission of documents and delayed submission of replies by the taxpayers in response to the notices issued to them, and requests made by the taxpayers for keeping the refund claim pending for seeking time for submission of additional documents and details against show cause notices, if any, issued in respect of their refund claims, and in a limited number of cases system-related issues.

(e):

(i) Refunds on account of export of goods made on payment of IGST, are processed in a fully automated electronic mode through Customs system without manual intervention through integration of the GST portal with the ICEGATE system of CBIC.

(ii) The sanction of provisional refund of 90% of refund claim on the basis of data analysis and risk evaluation by the system is being given for the refunds claims on account of zero-rated supply under the provisions of the CGST Act, 2017 and rules made thereunder, within 7 days of the acknowledgement of refund application.

(iii) The amendment has been made in the CGST Act, 2017 vide Finance Act, 2026 to provide for provisional refund of 90% of the claimed amount in case of refund of accumulated input tax credit on account of inverted duty structure, on similar lines as provided for zero rated supply of the refund claims.

(iv) Facility has been provided to the registered taxpayers to track the status of their refund application on the common portal at every stage. The grounds of rejection of refund claims are communicated in a speaking order under provisions of CGST Act, 2017.

(v) No recommendation has been made by the GST Council for introduction of automatic interest payments and for providing public dashboard regarding information about individual refund claims.

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Annexure-I

Central Tax Formations: The Number of refund application and the amount of refund claimed pending between 60 to 90 days							
State/UT	State Name	2023-24 (As on 31st Mar 2024)		2024-25 (As on 31st Mar 2025)		2025-26 (As on 31st Mar 2026)	
		No. of refund claims	Refund Claim Amount (Rs. in Crore)	No. of refund claims	Refund Claim Amount (Rs. in Crore)	No. of refund claims	Refund Claim Amount (Rs. in Crore)
1	Jammu and Kashmir	6	0.34	7	0.65	1	0.01
2	Himachal Pradesh	5	0.08	13	4.05		-
3	Punjab	29	2.60	60	7.93	8	0.56
4	Chandigarh		-	1	3.28		-
5	Uttarakhand	31	6.28	6	5.28		-
6	Haryana	54	22.50	35	93.61	6	3.21
7	Delhi	97	10.49	48	3.91	4	0.15
8	Rajasthan	11	0.48	2	4.13		-
9	Uttar Pradesh	126	52.44	34	10.47	27	154.11
10	Bihar	4	0.20		-		-
11	Sikkim	-	-	-	-	-	-
12	Arunachal Pradesh	-	-	-	-	-	-
13	Nagaland	-	-	-	-	-	-
14	Manipur	-	-	-	-	-	-
15	Mizoram	-	-	-	-	-	-
16	Tripura	2	0.00	1	0.00		-
17	Meghalaya	-	-	-	-	-	-
18	Assam	-	-	2	0.01	-	-
19	West Bengal	16	3.06	10	0.45	6	0.05
20	Jharkhand	2	0.01	-	-	-	-
21	Odisha	11	0.05	2	0.19	-	-
22	Chhattisgarh	9	0.27	1	0.01	-	-
23	Madhya Pradesh	3	0.44	1	0.25	-	-
24	Gujarat	300	33.97	53	1.91	-	-
25	Dadra and Nagar Haveli and Daman and Diu	-	-	1	0.05	-	-
26	Maharashtra	125	24.29	56	79.43	6	1.13
27	Karnataka	27	45.15	12	16.15	-	-
28	Goa	-	-	-	-	-	-
29	Lakshadweep	-	-	-	-	-	-

30	Kerala	3	0.35	2	1.79		-
31	Tamil Nadu	25	3.23	24	12.52	5	3.08
32	Puducherry	2	6.35	-	-	-	-
33	Andaman and Nicobar Islands	-	-	-	-	-	-
34	Telangana	9	28.20	2	0.06		-
35	Andhra Pradesh	6	27.20	1	0.00	1	1.31
36	Ladakh	3	4.96	-	-	-	-
37	Other Territory	1	1.30	-	-	-	-
Total		**907**	**274.24**	**374**	**246.10**	**64**	**163.60**

Central Tax Formations: The Number of refund application and the amount of refund claimed pending more than 90 Days							
State/UT	State Name	2023-24 (As on 31st Mar 2024)		2024-25 (As on 31st Mar 2025)		2025-26 (As on 31st Mar 2026)	
		No. of refund claims	Refund Claim Amount (Rs. in Crore)	No. of refund claims	Refund Claim Amount (Rs. in Crore)	No. of refund claims	Refund Claim Amount (Rs. in Crore)
1	Jammu and Kashmir	46	3.31	29	1.27	11	0.64
2	Himachal Pradesh	1	0.02	3	5.35	1	0.02
3	Punjab	15	6.58	47	6.84	4	0.48
4	Chandigarh	4	0.10	3	0.56	-	-
5	Uttarakhand	185	11.42	4	0.10	-	-
6	Haryana	43	3.50	33	88.46	12	4.21
7	Delhi	196	52.31	104	36.60	15	8.56
8	Rajasthan	10	8.68	2	22.00	1	0.00
9	Uttar Pradesh	267	139.84	60	16.45	15	1.53
10	Bihar	5	0.11	6	0.06	-	-
11	Sikkim	1	0.00	-	-	-	-
12	Arunachal Pradesh	-	-	1	0.00	-	-
13	Nagaland	2	0.03	-	-	-	-
14	Manipur	-	-	-		-	
15	Mizoram	7	0.01	-	-	-	-
16	Tripura	-	-	8	0.23	-	-
17	Meghalaya	-	-	-	-	-	-
18	Assam	5	0.02	9	0.59	-	-
19	West Bengal	56	4.03	33	0.67	6	0.59
20	Jharkhand	5	0.02	2	0.00	-	-
21	Odisha	23	0.31	29	2.48	-	-
22	Chhattisgarh	15	0.13	-	-	-	-
23	Madhya Pradesh	18	1.19	2	0.01	1	0.01
24	Gujarat	164	39.12	39	4.86	6	1.72
25	Dadra and Nagar Haveli and Daman and Diu	14	1.51	5	0.05	-	-
26	Maharashtra	265	96.05	107	37.61	13	12.50
27	Karnataka	55	29.11	18	24.29	4	1.47
28	Goa	8	3.22	7	0.28	-	-
29	Lakshadweep	-	-	-	-	-	-
30	Kerala	30	0.22	21	0.06	-	-
31	Tamil Nadu	44	37.86	34	38.27	-	-

32	Puducherry	1	-	-	-	-	-
33	Andaman and Nicobar Islands	14	0.05	14	0.05	-	-
34	Telangana	20	0.64	9	1.18	1	0.01
35	Andhra Pradesh	70	254.56	77	269.86	20	32.37
36	Ladakh	3	1.89	6	1.29	-	-
37	Other Territory	-	-	-	-	-	-
Total		**1592**	**695.84**	**712**	**559.50**	**110**	**64.10**