Government of India
Ministry of Finance
Department of Revenue

LOK SABHA
UNSTARRED QUESTION NO. †3502
TO BE ANSWERED ON MONDAY, AUGUST 10, 2026/SHRAVANA 19, 1948 (SAKA)

INCREASE IN DIRECT AND INDIRECT TAX COLLECTIONS

†3502. SHRI SANJAY HARIBHAU JADHAV:
SHRI OMPRAKASH BHUPALSINH ALIAS PAVAN RAJENIMBALKAR:

Will the Minister of FINANCE be please to state:

(a) the details of direct and indirect tax collections in the country during the last five years along with the categories thereof, year-wise;

(b) the details of the changes observed in the revenue accrued to States following the implementation of Goods and Services Tax (GST) and whether it has been evaluated;

(c) the details of the amount disbursed to States as GST compensation during the said period ;

(d) the steps taken by the Government to curb tax evasion; and

(e) the extent of increase in the number of taxpayers filing Income Tax Returns during the last five years along with the details thereof?

ANSWER
MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a): The details of direct and indirect tax collections in the country during the last five years along with the categories thereof, year-wise, are at **Annex 'A'.**

(b): The details of the changes observed in the revenue accrued to States following the implementation of Goods and Services Tax (GST) are at **Annex 'B'.**

(c): The details of GST compensation released during the last Five Years are at **Annex 'C'.**

(d): The steps taken by the Government to curb tax evasion are as under:

Direct Taxes

i. Mandatory Quoting of PAN and linking of PAN Aadhaar– Quoting of PAN has been mandated for specified transactions and linking of PAN and Aadhaar has also been made compulsory.

ii. Annual Information Statement (AIS): It is a statement that provides complete information about a taxpayer for a particular financial year. It contains information about taxpayers' incomes, financial transactions, tax details, etc. This transparency curbs evasion by making under-reporting or omission of income easily detectable.

iii. NUDGE Campaign– NUDGE stands for Non-Intrusive Usage of Data to Guide and Enable, which focuses on compliance and correcting filing of the ITRs and related Schedules. Taxpayers are nudged via SMS/email to self-correct, using the facility of revised returns, updated returns which allows reporting of earlier undisclosed income even after the due date of filing original.

iv. Prohibition of cash transactions– Cash receipt of rupees two lakh or more otherwise than by electronic modes has been prohibited under section 186 of the Income-tax Act, 2025.

v. Black Money Act– In order to curb the flow of black money stashed abroad, the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (the Black Money Act) has been enacted.

vi. Benami Law– The Benami Transactions (Prohibition) Act, 1988 was comprehensively amended by the Benami Transactions (Prohibition) Amendment Act, 2016 to enable confiscation of Benami Property and prosecution of benamidar and the beneficial owner.

Indirect Taxes

i. In order to further streamline auto-population of ITC data in returns, the Invoice Management System (IMS) facility has been introduced on the GST portal in late 2024, to help recipient taxpayers manage incoming invoices more effectively. It allows recipients to accept, reject, or mark invoices as pending when these are saved or filed by their supplier taxpayers. With the implementation of IMS, registered recipients can now cross-verify and reconcile invoices reported by suppliers in their GSTR-1, thereby streamlining and strengthening the ITC claim process.

ii. Two special drives, respectively for the period 16.05.2023 to 14.08.2023 and 16.08.2024 to 30.10.2024, were launched on all India basis, both by Central as well as State tax administrations, for a concerted and coordinated action against fake registrations and fraudulent passing of ITC. The drive against non-existent/ fake registrations involved physical verification of the business premises of the taxpayers by duly constituted teams of tax officials. The field verification was accompanied by preparation of necessary reports bringing out the outcome of the verification.

iii. E-invoicing integration is implemented to enable automatic invoice reporting, input tax credit (ITC) reconciliation, e-Way Bill generation, and real-time compliance validation.

iv. Biometric-based Aadhar authentication of GST registration applications has been extended on pan-India basis. Besides, it has been provided through amendment in rule 8(4A) of CGST Rules that an applicant who has not opted for Aadhaar authentication, will also be required to visit GST Suvidha Kendra for taking of photograph and for document verification.

v. Filing of GSTR-1 has been made mandatory before filing of GSTR-3B for a tax period with effect from 01.10.2022. Also, sequential filing of GSTR-1 has been mandated w.e.f. 01.10.2022. Thus, GSTR-1 as well as GSTR-3B has been made totally sequential tax period wise. This ensures that invoice details declared in GSTR-1 by the seller are used to auto-populate available ITC in GSTR-2B.

(e): The extent of increase in the number of taxpayers filing Income Tax Returns during last five years are as under:

Financial Year	**Number of Persons Filing Income-Tax Return (Return Filers)**
2021-22	6,96,35,446
2022-23	7,40,10,269
2023-24	8,09,03,315
2024-25	8,56,34,289
2025-26	8,66,82,347

Annex 'A'

Net Direct Tax Collected During the last Five Years, Category wise

Amount in Rs.Crore

Financial Year	Corporate Tax	Non-Corporate Tax@	Others	Net Direct Tax
2021-22	7,12,037	6,96,604	3,781	14,12,422
2022-23	8,25,834	8,33,307	4,545	16,63,686
2023-24	9,11,055	10,44,726	4,385	19,60,166
2024-25	9,86,767	12,35,161	4,447	22,26,375
2025-26*	10,99,130	12,40,920	323	23,40,373

*Provisional Figures
@Figures of Non-Corporate Tax includes taxes paid by individuals, HUFs, Firms, AoPs, BoIs, Local Authorities, Artificial Juridical person. It also includes Collections of Security Transaction Tax.

Net Indirect tax collections during the last five years, categories wise

Amount in Rs. Crore

FY	Customs	Union Excise Duty	Service Tax	HSNS (Health Security se National Security Cess)#	Total Non-GST	CGST	IGST	GST Compen-sation Cess	Total GST	Total Indirect Taxes [Customs duty+CX+ST+HSNS+GST]
1	**2**	**3**	**4**	**5**	**6** (2+3+4+5)	**7**	**8**	**9**	**10** (7+8+9)	**11** (6+10)
2021-22	199,728	390,808	1012		**591,548**	591226	2119	104769	**698,114**	**1,289,662**
2022-23	213,372	319,000	431		**532,803**	718,522	4,748	125,862	**849,132**	**1,381,935**
2023-24	233,119	305,362	425		**538,906**	820,622	-4850	141,436	**957,208**	**1,496,114**
2024-25	233,201	300,253	-16		**533,439**	908,954	-32,483	150,570	**1,027,041**	**1,560,480**
2025-26 (P)	264,394	341,851	-1,774	2,061	**606,532**	967,554	-2,536	100,318	**1,065,335**	**1,671,867**

Source: Receipt Budget, Pr.CCA (CBIC); P: Provisional, Above collection are net of refunds/settlement.
With effect from FY 2025-26, HSNS (Health Security se National Security) Cess has also been included.

Annex-B

Revenue accrued to States

(Rs. in crore)

Financial Year	SGST (Gross)	IGST Settled	Compensation to States	Total
2017-18	1,71,803	1,19,663	41,146	3,32,612
2018-19	2,78,817	2,39,948	69,275	5,88,040
2019-20	3,09,231	2,10,972	1,20,498	6,40,701
2020-21	2,72,828	2,17,884	2,47,196	7,37,908
2021-22	3,44,216	2,95,499	2,56,500	8,96,215
2022-23	4,10,251	3,60,496	1,49,168	9,19,915
2023-24	4,71,195	4,03,028	44,946	9,19,169
2024-25	5,16,448	4,57,406	6,988	9,80,841
2025-26	5,51,302	4,77,829	6,978	10,36,108

Annexure-C

Details of GST Compensation released during the year (FY-wise)

(₹ in crore)

S.No	Name of State/UT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Distribution of Surplus cess (FY 2025-26)	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Andhra Pradesh	382.0	0.0	1840.8	5838.4	6389.6	4570.3	0.0	164.3	0.0	193.0	19378.3
2	Arunachal Pradesh	15.0	0.0	0.0	5.7	0.0	0.0	0.0	0.0	0.0	0.0	20.7
3	Assam	886.0	466.0	879.0	2363.6	2788.1	424.0	0.0	0.0	0.0	81.1	7887.8
4	Bihar	3041.0	2571.0	3524.8	8264.3	8760.7	183.7	398.2	104.7	0.0	121.7	26970.0
5	Chattisgarh	1483.0	2261.0	3081.4	6321.2	6182.0	2438.7	587.0	127.6	0.0	118.2	22600.1
6	Delhi	157.0	4182.0	7436.0	11386.6	12638.6	12817.0	1137.8	363.0	0.0	204.7	50322.8
7	Goa	252.0	476.0	818.7	1653.0	1758.1	1530.7	343.1	164.7	0.0	31.7	7028.0
8	Gujarat	3687.0	6149.0	10646.5	20556.5	21368.8	7955.4	10693.5	0.3	0.0	516.7	81573.6
9	Haryana	1199.0	2820.0	5453.4	9417.8	10302.5	2575.9	3504.9	1445.4	0.0	308.9	37027.8
10	Himachal Pradesh	539.0	2037.0	1877.3	3480.5	3863.2	1293.3	88.0	50.9	0.0	68.7	13297.9
11	J & K	1137.0	1462.0	2279.3	4443.2	4738.1	418.1	0.0	0.0	0.0	0.0	14477.7
12	Jharkhand	1265.0	1029.0	1531.8	3647.3	4010.0	2064.6	165.6	36.4	0.0	124.6	13874.4
13	Karnataka	6246.0	10754.0	14496.9	26196.3	27085.3	20288.4	1191.4	1.8	0.0	505.5	106765.6
14	Kerala	1772.0	2884.0	5575.0	12487.4	12594.9	7246.0	737.9	66.9	0.0	421.6	43785.6
15	Madhya Pradesh	2511.0	2866.0	4530.8	9835.2	10106.1	4571.8	2613.5	0.9	0.0	166.0	37201.2
16	Maharashtra	1488.0	8330.0	15018.1	29400.4	31616.6	24120.8	8618.0	2504.5	0.0	1753.0	122849.4
17	Manipur	24.0	0.0	0.0	22.3	0.0	0.0	0.0	0.0	0.0	0.0	46.3
18	Meghalaya	124.0	73.0	101.4	283.9	304.1	0.0	33.1	5.5	0.0	19.0	944.1
19	Mizoram	0.0	0.0	0.0	11.4	0.0	0.0	0.0	0.0	0.0	0.9	12.3
20	Nagaland	0.0	0.0	0.0	14.2	0.0	0.0	0.0	0.0	0.0	0.0	14.2
21	Odisha	2019.0	3390.0	3928.8	8183.6	8895.3	1887.0	0.0	561.7	0.0	229.8	29095.2
22	Puducherry	333.0	592.0	862.3	1348.8	1425.2	722.6	19.3	3.3	0.0	7.3	5313.8
23	Punjab	4037.0	7129.0	8804.5	18053.1	16574.8	7868.9	3670.6	404.6	0.0	25.8	66568.3
24	Rajasthan	2598.0	2176.0	4439.5	10236.8	11014.6	4259.9	1397.8	0.0	0.0	162.5	36285.2
25	Sikkim	6.0	0.0	0.0	26.5	9.4	0.0	0.0	0.0	0.0	0.0	41.9
26	Tamil Nadu	632.0	3151.0	8922.0	17382.9	14792.0	16214.8	4574.2	0.0	0.0	516.4	66185.4
27	Telangana	169.0	0.0	2263.2	5483.1	6575.7	4061.5	624.8	0.0	0.0	272.8	19450.0
28	Tripura	129.0	155.0	171.0	502.5	502.8	0.0	0.0	0.0	0.0	12.4	1472.7
29	Uttar Pradesh	2124.0	308.0	5179.5	15331.0	16439.4	11291.0	4070.3	1.2	0.0	411.7	55156.1
30	Uttarakhand	1283.0	2037.0	2477.4	4811.9	4808.0	2135.6	476.6	55.8	0.0	74.0	18159.3
31	West Bengal	1608.0	1977.0	4358.7	10207.1	10956.1	8227.8	0.0	924.2	94.3	535.5	38888.7
	Total	41146.0	69275.0	120498.3	247196.5	256500.0	149167.8	44945.5	6987.7	94.3	6883.4	942694.5