

A Longitudinal Comparative Analysis of State-wise GST Collections in India (2017–18 to 2025–26): Trends, Growth Dynamics, and Kerala's Fiscal Performance

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Abstract

The Goods and Services Tax (GST) has significantly transformed India's indirect tax system by integrating multiple central and state taxes into a unified framework. This study presents a comparative analysis of CGST, SGST, and IGST collections across Indian States and Union Territories during the period 2017–18 to 2025–26, with a special focus on Kerala. Using official GST collection data, the study employs descriptive statistics, trend analysis, growth rate analysis, state-wise ranking, and revenue share analysis to evaluate interstate variations in GST performance. The results indicate that India's total GST collections increased from ₹4,80,793 crore in 2017–18 to ₹16,18,801.29 crore in 2025–26, while Kerala's GST collections grew from ₹10,785 crore to ₹35,945.13 crore during the same period. Kerala maintained a stable contribution of approximately 2.1–2.3% of India's total GST collections, ranking 12th in CGST and SGST but 18th in IGST among Indian states. The findings reveal that Kerala's GST revenue is primarily driven by domestic consumption, whereas comparatively lower IGST collections reflect limited interstate trade and manufacturing activity. The study highlights the need to strengthen industrial development, logistics infrastructure, export-oriented industries, and port-led economic growth to enhance Kerala's IGST performance. The findings provide valuable insights for policymakers and contribute to the literature on GST administration, fiscal federalism, and state-level revenue mobilisation in India.

Keywords: GST, CGST, SGST, IGST, Kerala, State-wise Comparison, Revenue Growth, Tax Administration.

1. Introduction

The Goods and Services Tax (GST), introduced in India on 1 July 2017, unified multiple indirect taxes into a single tax system, enhancing tax transparency and fiscal efficiency. GST comprises Central GST (CGST), State GST (SGST), and Integrated GST (IGST), which are shared between the Central and State Governments based on the nature of transactions. This study presents a state-wise comparative analysis of CGST, SGST, and IGST collections from 2017–18 to 2025–26, with special reference to Kerala. It examines growth trends, state-wise rankings, and revenue shares to evaluate Kerala's fiscal performance in comparison with other Indian states and to provide policy recommendations for improving GST revenue mobilisation.

2. Objectives of the Study

The objectives of this study are to:

1. To analyse the state-wise GST collections across India from 2017–18 to 2025–26.
2. To compare the performance of CGST, SGST, and IGST among Indian states.
3. To evaluate Kerala's GST revenue performance and its contribution to national GST collections.
4. To compare Kerala's GST performance with leading GST-contributing states.
5. To examine year-wise growth trends and revenue shares of GST components.
6. To propose policy recommendations for improving GST revenue mobilisation and interstate trade in Kerala.

3. Research Methodology

This study adopts a quantitative, descriptive, comparative, and longitudinal research design to analyse the performance of CGST, SGST, and IGST across Indian States and Union Territories from 2017–18 to 2025–26. The analysis is based on secondary data collected from official GST revenue reports published by the Government of India, GSTN,

CBIC, and State GST Departments. The study considers CGST, SGST, IGST, and Total GST collections as the dependent variables, while financial year and states are treated as independent variables. Descriptive statistics, trend analysis, year-on-year growth rate, percentage share, state-wise ranking, comparative analysis, correlation, regression, and forecasting techniques are employed to evaluate GST performance. The annual growth rate and Kerala's share in India's GST collections are calculated using standard percentage formulas.

Formulae

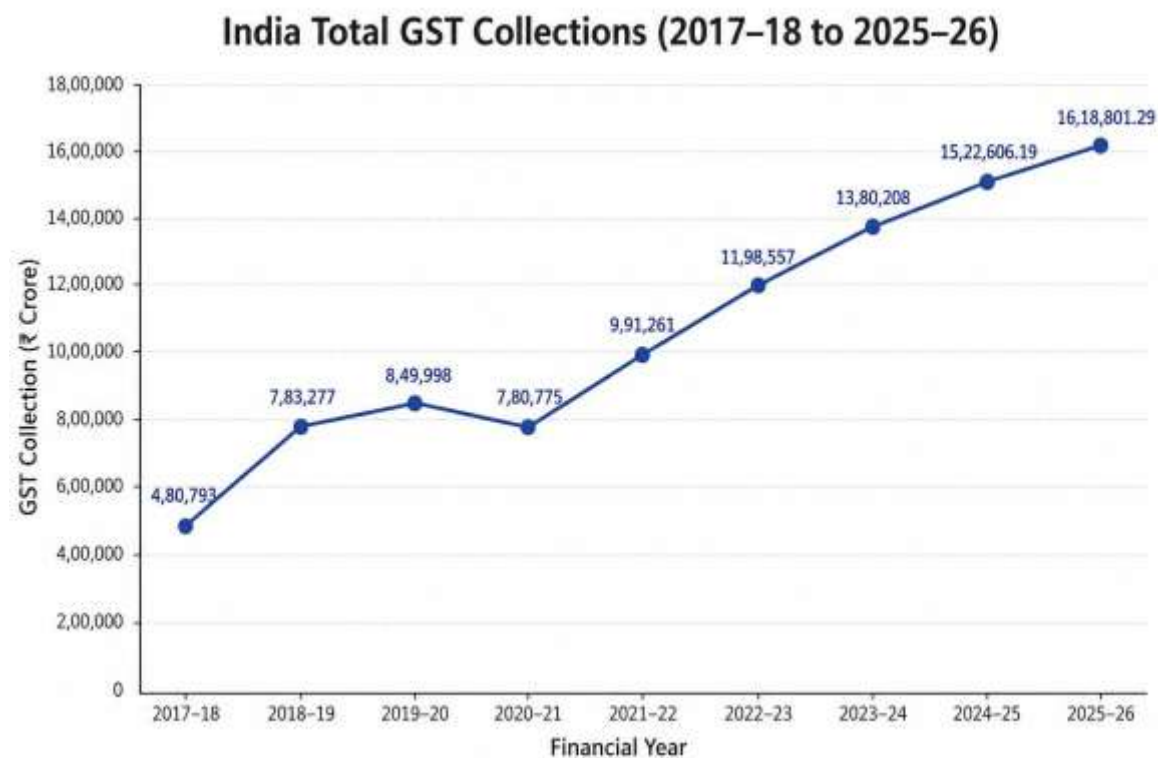
Growth Rate (%)

$$\text{Growth Rate} = \frac{\text{Current Year} - \text{Previous Year}}{\text{Previous Year}} \times 100$$

Kerala's Share (%)

$$\text{Kerala Share} = \frac{\text{Kerala GST Collection}}{\text{India GST Collection}} \times 100$$

4. Data Analysis **India GST Collections 2017–2026**



Heat Map of Top 18 States by GST Collections (2017–18 to 2025–26)

(Values in ₹ Crore)

		CGST COLLECTIONS (₹ Crore)										SGST COLLECTIONS (₹ Crore)										IGST COLLECTIONS (₹ Crore)									
Rank	State / Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26			
1	Maharashtra	28,289	30,641	34,311	33,333	33,967	35,595	44,237	55,966	101,579	22,787	24,391	24,967	26,746	28,995	28,121	27,944	27,381	27,367	47,922	73,070	69,768	60,344	69,318	109,454	123,855	138,236	130,438			
2	Karnataka	19,418	21,187	23,672	20,715	21,588	24,681	27,823	33,383	46,621	16,792	22,819	26,158	21,928	28,848	27,632	43,432	46,736	36,243	13,895	22,256	23,940	22,300	29,518	26,923	30,081	60,162	70,175			
3	Gujarat	18,527	18,851	20,249	17,636	21,852	27,085	31,240	35,177	45,483	16,209	21,854	23,676	19,518	24,117	30,434	36,121	42,389	49,128	15,833	23,491	25,862	23,013	29,613	38,314	49,218	51,945	47,121			
4	Tamil Nadu	11,534	12,083	16,463	15,163	19,811	25,044	29,148	31,464	36,368	15,844	20,875	22,629	18,799	22,790	28,945	34,081	42,230	47,819	10,987	16,712	11,884	11,311	16,621	22,217	28,477	31,604	45,681			
5	Uttar Pradesh	9,526	12,732	11,618	11,633	14,763	18,197	22,218	24,725	27,488	10,373	13,980	15,104	12,822	16,216	20,957	24,302	31,317	35,645	11,834	17,138	18,987	16,757	21,258	28,061	36,712	40,966	48,804			
6	West Bengal	7,585	10,292	10,896	8,130	11,835	14,718	16,893	18,791	21,013	7,993	10,624	11,895	9,909	12,821	16,234	19,561	22,489	24,939	9,528	13,479	13,832	11,712	16,182	21,923	25,444	28,323	44,814			
7	Haryana	6,448	8,499	8,882	8,281	8,816	12,628	14,070	16,112	19,583	7,687	10,427	11,186	9,788	12,710	15,425	18,970	21,870	24,838	8,857	12,452	13,255	11,482	14,882	18,317	24,732	21,264	38,744			
8	Telangana	6,320	7,783	8,437	7,631	8,810	11,545	12,689	14,257	18,212	6,544	8,594	9,295	8,831	9,805	12,773	15,289	18,098	22,585	4,955	7,379	8,340	7,022	8,875	15,626	14,545	11,825	19,343			
9	Delhi	5,656	7,572	8,129	7,030	8,581	10,718	11,944	11,645	14,581	5,317	7,228	8,334	6,761	8,364	10,758	13,558	16,388	19,863	4,668	6,895	7,132	6,188	7,811	9,781	11,811	15,181	19,277			
10	Rajasthan	5,142	6,818	7,305	6,399	7,676	9,408	11,021	12,841	15,035	4,460	6,045	6,738	5,622	6,757	8,722	10,569	13,383	16,262	4,997	6,223	6,782	5,298	6,889	8,981	10,897	14,121	18,379			
11	Andhra Pradesh	4,127	5,447	5,818	5,162	6,256	7,882	9,040	10,879	12,883	4,154	5,983	6,578	5,791	6,844	8,765	10,358	12,622	15,393	3,458	4,953	5,178	4,283	4,949	6,183	8,263	11,757	17,350			
12	Kerala	3,428	5,208	6,087	5,728	5,100	9,279	10,889	11,763	13,149	5,409	8,276	9,457	8,238	8,867	12,111	13,967	14,980	16,003	3,422	4,897	5,430	4,284	5,878	6,653	8,649	11,588	15,467			
13	Madhya Pradesh	3,206	4,393	4,684	4,082	4,964	6,185	7,312	8,658	10,642	3,206	4,395	4,834	4,088	4,941	6,402	7,492	8,681	10,483	2,713	3,184	3,345	2,959	3,947	4,940	6,598	12,812				
14	Punjab	2,724	3,688	3,962	3,331	4,222	5,589	6,421	7,519	9,358	2,900	3,903	4,263	3,658	4,389	5,768	6,820	7,806	9,582	2,387	3,220	3,387	2,782	3,182	3,952	4,844	6,478	12,188			
15	Odisha	2,413	3,197	3,198	3,113	3,917	4,990	5,987	6,889	8,487	2,169	3,298	3,679	2,999	3,661	4,715	5,568	6,685	7,991	1,886	2,652	2,838	2,417	2,834	3,346	3,962	5,149	10,964			
16	Chhattisgarh	1,913	2,540	2,818	2,449	3,089	3,966	4,675	5,511	7,628	2,000	2,890	3,946	2,394	2,853	3,684	4,361	4,972	6,099	1,727	2,543	2,741	2,177	2,437	3,121	3,705	4,937	12,481			
17	Bihar	1,705	2,340	2,465	2,137	2,629	3,378	3,958	4,689	6,276	1,748	2,344	2,446	2,034	2,321	2,952	3,468	3,955	4,789	1,187	1,682	1,885	1,573	1,798	2,230	2,677	3,362	8,177			
18	Uttarakhand	1,268	1,762	1,949	1,864	2,062	2,688	3,113	3,709	4,954	1,132	1,536	1,684	1,395	1,589	2,041	2,445	2,792	3,321	1,064	2,000	1,576	1,204	1,705	2,107	2,948	6,375	9,775			

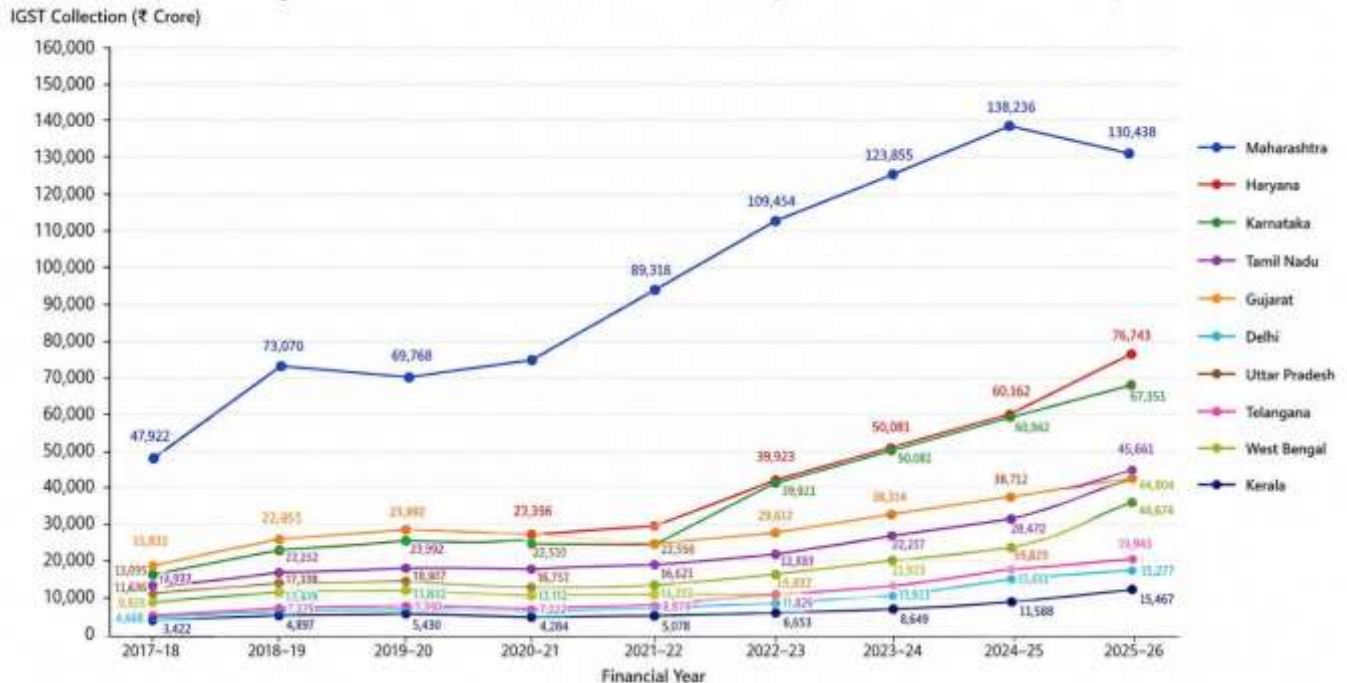
Notes:

- States are ranked as per Total GST Collections in 2025–26.
- Values are in ₹ Crore.
- Heat map intensity: Light shade = Lower collections, Dark shade = Higher collections.

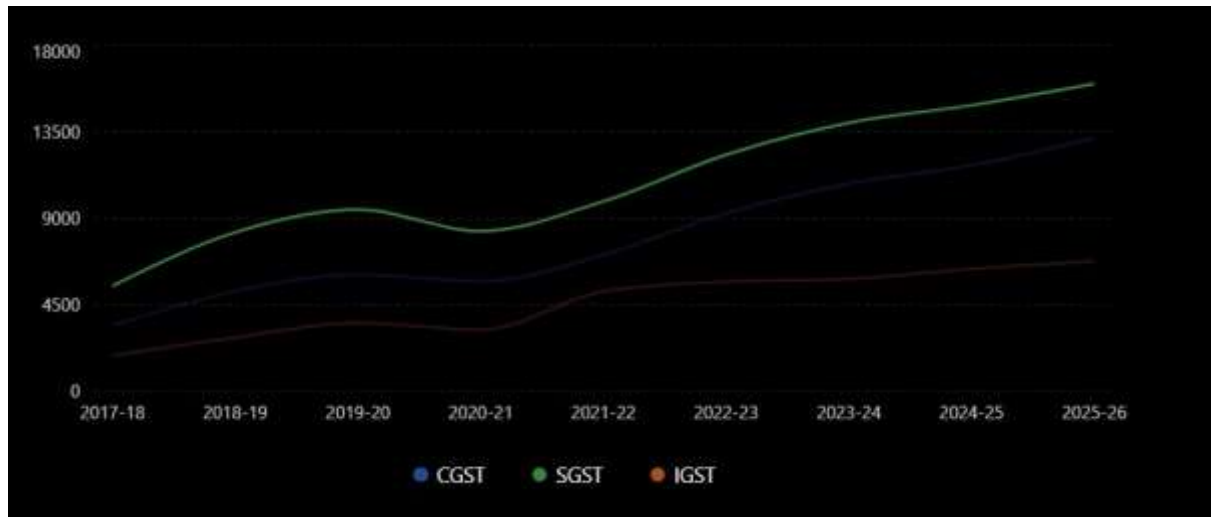
Source: GST Portal (CBIC) – Annual GST Collection Reports (2017–18 to 2025–26)

Kerala Compared with Leading IGST-Contributing States (2017–18 to 2025–26) (includes Kerala)

Top 10 States – IGST Collections (2017–18 to 2025–26)



Kerala GST Collection Trend (2017–18 to 2025–26) Research Interpretation



Phase I: GST Stabilization (2017–18 to 2019–20)

- Kerala exhibited a steady increase in CGST, SGST, and IGST collections following the implementation of GST.
- The rise indicates improved taxpayer registration, better compliance, and stabilization of the GST ecosystem.
- SGST remained consistently higher than CGST because Kerala is predominantly a consumption-oriented economy.

Phase II: COVID-19 Impact (2020–21)

- All three GST components experienced a decline.
- Lockdowns, reduced business activity, supply chain disruptions, and lower consumer spending adversely affected tax collections.
- Despite the downturn, Kerala maintained relatively stable GST performance compared with several states.

Phase III: Post-Pandemic Recovery (2021–22 to 2025–26)

- A sharp recovery is observed across all GST components.
- SGST crossed ₹16,000 crore in 2025–26.
- CGST exceeded ₹13,000 crore.
- IGST reached nearly ₹6,800 crore, reflecting increased interstate trade and improved compliance.

FY		2017-18				
Data (in Rs. Cr.)		Collection				
Sl.No	State	CGST	SGST	IGST	CGST+SGST+IGST	CESS
1	Maharashtra	27,204.00	36,396.00	33,980.00	97,580.00	7,606.00
2	Gujarat	11,568.00	15,272.00	16,605.00	43,445.00	2,460.00
3	Karnataka	10,226.00	14,696.00	16,597.00	41,519.00	6,619.00
4	Tamil Nadu	10,838.00	16,200.00	14,033.00	41,071.00	4,248.00
5	Haryana	5,372.00	8,536.00	20,113.00	34,021.00	2,795.00
6	Uttar Pradesh	7,240.00	11,481.00	10,556.00	29,277.00	7,581.00
7	Delhi	5,899.00	7,965.00	11,834.00	25,698.00	746
8	West Bengal	6,296.00	8,971.00	5,789.00	21,056.00	2,277.00
9	Telangana	4,491.00	6,537.00	6,528.00	17,556.00	3,789.00
10	Rajasthan	4,401.00	6,313.00	6,605.00	17,319.00	1,144.00
11	Andhra Pradesh	3,445.00	5,076.00	5,651.00	14,172.00	154
12	Madhya Pradesh	3,222.00	4,764.00	4,375.00	12,361.00	3,183.00
13	Jharkhand	1,861.00	2,749.00	6,221.00	10,831.00	3,331.00

14	Uttarakhand	1,177.00	2,289.00	7,357.00	10,823.00	145
15	Kerala	3,428.00	5,491.00	1,866.00	10,785.00	71
16	Odisha	2,685.00	3,769.00	4,154.00	10,608.00	4,241.00
17	Punjab	2,060.00	3,601.00	3,894.00	9,555.00	87
18	Chhattisgarh	2,104.00	2,783.00	4,025.00	8,912.00	4,097.00
19	Himachal Pradesh	616	982	3,702.00	5,300.00	10
20	Assam	1,182.00	1,837.00	1,632.00	4,651.00	317
21	Bihar	1,184.00	2,362.00	691	4,237.00	1,294.00
22	Goa	646	918	1,189.00	2,753.00	19
23	Jammu and Kashmir	566	1,001.00	706	2,273.00	47
24	Puducherry	155	246	910	1,311.00	6
25	Sikkim	57	105	1,022.00	1,184.00	1
26	Chandigarh	239	346	580	1,165.00	6
27	Meghalaya	90	141	391	622.00	26
28	Tripura	107	163	29	299.00	6
29	Manipur	38	76	8	122.00	1
30	Arunachal Pradesh	35	60	24	119.00	1
31	Nagaland	26	43	33	102.00	2
32	Mizoram	20	38	8	66.00	0
Total		1,18,478.00	1,71,207.00	1,91,108.00	4,80,793.00	56,310.00

During FY 2017–18, the total GST collection (CGST + SGST + IGST) across all states amounted to ₹4,80,793 crore, with an additional ₹56,310 crore collected as GST Compensation Cess. Maharashtra recorded the highest GST collection, followed by Gujarat, Karnataka, Tamil Nadu, and Haryana, highlighting their strong industrial and commercial base. Kerala ranked 15th among the states, recording a total GST collection of ₹10,785 crore (excluding Cess), indicating a moderate contribution to the overall national GST revenue. Overall, the distribution of GST collections reflects the concentration of economic activity and tax revenue generation in the more industrialized states of western and southern India.

FY		2018-19				
Data (in Rs. Cr.)		Collection				
Sl.No	State	CGST	SGST	IGST	CGST+SGST+IGST	CESS
1	Maharashtra	45,351.00	56,939.00	56,557.00	1,58,847.00	11,442.00
2	Gujarat	19,576.00	25,225.00	24,665.00	69,466.00	3,975.00

3	Karnataka	17,316.00	23,416.00	27,950.00	68,682.00	10,079.00
4	Tamil Nadu	17,277.00	24,499.00	21,618.00	63,394.00	7,168.00
5	Haryana	8,520.00	12,690.00	30,133.00	51,343.00	3,889.00
6	Uttar Pradesh	12,846.00	19,970.00	16,243.00	49,059.00	12,264.00
7	Delhi	8,485.00	10,839.00	19,448.00	38,772.00	1,072.00
8	West Bengal	11,270.00	14,888.00	9,724.00	35,882.00	3,898.00
9	Telangana	8,081.00	11,243.00	10,586.00	29,910.00	6,497.00
10	Rajasthan	7,979.00	11,160.00	10,066.00	29,205.00	1,516.00
11	Andhra Pradesh	6,232.00	8,897.00	9,930.00	25,059.00	273
12	Odisha	5,294.00	7,006.00	9,006.00	21,306.00	5,641.00
13	Madhya Pradesh	5,719.00	8,033.00	6,992.00	20,744.00	4,939.00
14	Jharkhand	3,677.00	5,079.00	10,000.00	18,756.00	5,160.00
15	Chhattisgarh	4,007.00	5,096.00	7,340.00	16,443.00	6,489.00
16	Kerala	5,208.00	8,270.00	2,800.00	16,278.00	64
17	Uttarakhand	2,101.00	3,850.00	8,959.00	14,910.00	240
18	Punjab	3,223.00	5,404.00	5,196.00	13,823.00	154
19	Bihar	2,596.00	4,872.00	1,365.00	8,833.00	1,923.00
20	Assam	2,489.00	3,561.00	2,471.00	8,521.00	468
21	Himachal Pradesh	1,030.00	1,591.00	4,957.00	7,578.00	15
22	Goa	1,008.00	1,449.00	1,617.00	4,074.00	29
23	Jammu and Kashmir	1,044.00	1,686.00	1,021.00	3,751.00	42
24	Puducherry	233	367	1,318.00	1,918.00	6
25	Sikkim	119	183	1,613.00	1,915.00	2
26	Chandigarh	348	497	929	1,774.00	4
27	Meghalaya	197	284	866	1,347.00	21
28	Tripura	203	296	54	553.00	3
29	Arunachal Pradesh	144	201	51	396.00	2
30	Manipur	109	181	18	308.00	1
31	Nagaland	63	96	58	217.00	9
32	Mizoram	64	108	41	213.00	1
Total		2,01,809.00	2,77,876.00	3,03,592.00	7,83,277.00	87,286.00

During FY 2018–19, the total GST collection (CGST + SGST + IGST) across all states increased significantly to ₹7,83,277 crore, along with ₹87,286 crore collected as GST Compensation Cess. Maharashtra remained the highest GST-contributing state, followed by Gujarat, Karnataka, Tamil Nadu, and Haryana, reflecting their continued dominance in economic and industrial activities. Kerala ranked 16th among the states, recording a total GST collection of ₹16,278 crore (excluding Cess), demonstrating a moderate improvement in its GST revenue performance. The overall increase in GST collections indicates improved tax compliance and strengthening economic activity during the second year of GST implementation.

FY		2019-20				
Data (in Rs. Cr.)		Collection				
Sl.No	State	CGST	SGST	IGST	CGST+SGST+IGST	CESS
1	Maharashtra	50,683.00	62,275.00	61,447.00	1,74,405.00	11,513.00
2	Gujarat	21,500.00	27,271.00	25,565.00	74,336.00	4,588.00
3	Karnataka	19,824.00	26,472.00	27,667.00	73,963.00	9,446.00
4	Tamil Nadu	19,185.00	27,141.00	22,210.00	68,536.00	5,894.00
5	Haryana	9,560.00	13,922.00	32,407.00	55,889.00	3,671.00
6	Uttar Pradesh	14,258.00	22,043.00	16,218.00	52,519.00	12,762.00
7	Delhi	9,249.00	11,988.00	21,831.00	43,068.00	1,093.00
8	West Bengal	12,613.00	16,815.00	9,964.00	39,392.00	3,995.00
9	Telangana	9,406.00	12,977.00	10,936.00	33,319.00	6,500.00
10	Rajasthan	8,946.00	12,197.00	10,207.00	31,350.00	1,470.00
11	Andhra Pradesh	6,534.00	9,265.00	9,772.00	25,571.00	1,537.00
12	Odisha	6,534.00	8,713.00	8,707.00	23,954.00	5,723.00
13	Madhya Pradesh	6,413.00	8,841.00	7,575.00	22,829.00	5,526.00
14	Kerala	6,081.00	9,457.00	3,576.00	19,114.00	120
15	Chhattisgarh	4,446.00	5,581.00	7,961.00	17,988.00	6,171.00
16	Jharkhand	4,006.00	5,490.00	8,140.00	17,636.00	5,211.00
17	Punjab	3,674.00	6,133.00	5,217.00	15,024.00	211
18	Uttarakhand	2,519.00	3,924.00	8,090.00	14,533.00	190
19	Bihar	3,255.00	5,842.00	1,480.00	10,577.00	2,063.00
20	Assam	3,050.00	4,212.00	2,682.00	9,944.00	479
21	Himachal Pradesh	1,207.00	1,814.00	4,919.00	7,940.00	19
22	Goa	1,051.00	1,529.00	1,667.00	4,247.00	33
23	Jammu and Kashmir	1,060.00	1,804.00	1,104.00	3,968.00	42
24	Sikkim	145	212	1,889.00	2,246.00	2
25	Chandigarh	387	556	1,032.00	1,975.00	13
26	Puducherry	245	387	1,233.00	1,865.00	7
27	Meghalaya	232	335	950	1,517.00	5
28	Tripura	238	365	75	678.00	2
29	Arunachal Pradesh	224	290	66	580.00	2
30	Manipur	157	249	27	433.00	2
31	Nagaland	100	145	62	307.00	10
32	Mizoram	82	135	78	295.00	1
Total		2,26,864.00	3,08,380.00	3,14,754.00	8,49,998.00	88,301.00

During FY 2019–20, the total GST collection (CGST + SGST + IGST) across all states increased to ₹8,49,998 crore, while ₹88,301 crore was collected as GST Compensation Cess. Maharashtra continued to be the leading GST-contributing state, followed by Gujarat, Karnataka, Tamil Nadu, and Haryana, reflecting their strong industrial and commercial economies. Kerala ranked 14th among the states, recording a total GST collection of ₹19,114 crore

(excluding Cess), showing an improvement in its national ranking compared to the previous year. The steady growth in GST collections during FY 2019–20 indicates enhanced tax compliance and sustained economic performance across most states prior to the COVID-19 pandemic.

FY		2020-21				
Data (in Rs. Cr.)		Collection				
Sl.No	State	CGST	SGST	IGST	CGST+SGST+IGST	CESS
1	Maharashtra	44,847.00	53,344.00	58,164.00	1,56,355.00	8,952.00
2	Gujarat	20,217.00	24,701.00	24,607.00	69,525.00	4,821.00
3	Karnataka	18,187.00	23,237.00	26,714.00	68,138.00	7,521.00
4	Tamil Nadu	17,712.00	23,870.00	21,952.00	63,534.00	5,586.00
5	Haryana	8,795.00	11,960.00	30,319.00	51,074.00	3,816.00
6	Uttar Pradesh	13,506.00	19,725.00	15,580.00	48,811.00	10,910.00
7	West Bengal	11,784.00	14,937.00	9,718.00	36,439.00	3,254.00
8	Delhi	7,196.00	8,899.00	19,586.00	35,681.00	888
9	Telangana	8,822.00	11,796.00	10,567.00	31,185.00	5,161.00
10	Rajasthan	8,318.00	11,108.00	10,863.00	30,289.00	1,508.00
11	Andhra Pradesh	6,328.00	8,579.00	9,143.00	24,050.00	2,113.00
12	Odisha	6,556.00	8,292.00	8,798.00	23,646.00	6,198.00
13	Madhya Pradesh	6,309.00	8,225.00	6,942.00	21,476.00	5,530.00
14	Chhattisgarh	4,650.00	5,444.00	8,456.00	18,550.00	5,869.00
15	Kerala	5,728.00	8,338.00	3,204.00	17,270.00	79
16	Jharkhand	3,736.00	4,865.00	7,310.00	15,911.00	4,571.00
17	Punjab	3,490.00	5,522.00	4,728.00	13,740.00	174
18	Uttarakhand	2,263.00	3,232.00	6,753.00	12,248.00	90
19	Bihar	3,208.00	5,370.00	1,382.00	9,960.00	1,677.00
20	Assam	2,986.00	3,895.00	2,840.00	9,721.00	309
21	Himachal Pradesh	1,178.00	1,664.00	4,202.00	7,044.00	10
22	Jammu and Kashmir	951	1,553.00	1,085.00	3,589.00	59
23	Goa	782	1,080.00	1,389.00	3,251.00	19
24	Sikkim	142	194	1,929.00	2,265.00	1
25	Puducherry	211	322	1,110.00	1,643.00	4
26	Chandigarh	302	410	927	1,639.00	11
27	Meghalaya	222	295	815	1,332.00	4
28	Tripura	274	371	84	729.00	3
29	Arunachal Pradesh	258	326	64	648.00	2
30	Manipur	147	210	34	391.00	2
31	Nagaland	146	188	50	384.00	6
32	Mizoram	80	123	54	257.00	1
Total		2,09,331.00	2,72,075.00	2,99,369.00	7,80,775.00	79,149.00

During FY 2020–21, the total GST collection (CGST + SGST + IGST) across all states stood at ₹7,80,775 crore, while ₹79,149 crore was collected as GST Compensation Cess. Although GST collections declined compared to the previous year due to the COVID-19 pandemic and the resulting economic slowdown, Maharashtra remained the highest GST-contributing state, followed by Gujarat, Karnataka, Tamil Nadu, and Haryana. Kerala ranked 15th among the states, recording a total GST collection of ₹17,270 crore (excluding Cess), reflecting the impact of the pandemic on its revenue performance. Overall, the GST collection pattern demonstrates the resilience of the major industrial states despite the unprecedented economic disruptions during FY 2020–21.

FY		2021-22				
Data (in Rs. Cr.)		Collection				
Sl.No	State	CGST	SGST	IGST	CGST+SGST+IGST	CESS
1	Maharashtra	59,243.00	70,516.00	74,141.00	2,03,900.00	14,092.00
2	Gujarat	26,934.00	32,724.00	31,235.00	90,893.00	6,263.00
3	Karnataka	22,697.00	28,660.00	35,101.00	86,458.00	9,468.00
4	Tamil Nadu	22,015.00	29,441.00	26,961.00	78,417.00	7,076.00
5	Haryana	11,269.00	15,116.00	36,780.00	63,165.00	4,977.00
6	Uttar Pradesh	16,876.00	23,766.00	20,574.00	61,216.00	12,649.00
7	Delhi	9,292.00	11,329.00	24,609.00	45,230.00	1,022.00
8	West Bengal	14,501.00	18,164.00	11,740.00	44,405.00	3,494.00
9	Telangana	10,930.00	14,603.00	13,238.00	38,771.00	6,310.00
10	Rajasthan	10,231.00	13,443.00	12,934.00	36,608.00	1,872.00
11	Odisha	10,827.00	12,743.00	12,925.00	36,495.00	7,840.00
12	Andhra Pradesh	7,844.00	10,567.00	11,938.00	30,349.00	2,361.00
13	Madhya Pradesh	7,280.00	9,433.00	8,261.00	24,974.00	6,280.00
14	Chhattisgarh	5,847.00	6,818.00	10,045.00	22,710.00	6,861.00
15	Jharkhand	5,041.00	6,328.00	11,055.00	22,424.00	5,431.00
16	Kerala	7,100.00	9,887.00	5,195.00	22,182.00	80
17	Punjab	4,587.00	6,896.00	6,701.00	18,184.00	222
18	Uttarakhand	2,578.00	3,780.00	7,235.00	13,593.00	87
19	Assam	3,641.00	4,638.00	3,325.00	11,604.00	403
20	Bihar	3,793.00	6,083.00	1,718.00	11,594.00	1,940.00
21	Himachal Pradesh	1,381.00	1,997.00	4,629.00	8,007.00	17
22	Jammu and Kashmir	1,378.00	2,066.00	1,194.00	4,638.00	54
23	Goa	1,031.00	1,418.00	1,894.00	4,343.00	21
24	Sikkim	188	254	2,368.00	2,810.00	1
25	Chandigarh	366	507	1,091.00	1,964.00	15
26	Puducherry	229	366	1,223.00	1,818.00	5
27	Meghalaya	294	367	1,094.00	1,755.00	9
28	Tripura	294	388	92	774.00	2
29	Arunachal Pradesh	264	337	107	708.00	2
30	Manipur	211	287	52	550.00	2

31	Nagaland	141	190	75	406.00	14
32	Mizoram	118	163	35	316.00	0
Total		2,68,421.00	3,43,275.00	3,79,565.00	9,91,261.00	98,870.00

During FY 2021–22, the total GST collection (CGST + SGST + IGST) across all states increased substantially to ₹9,91,261 crore, while ₹98,870 crore was collected as GST Compensation Cess, indicating a strong recovery from the COVID-19-induced slowdown. Maharashtra continued to lead GST collections, followed by Gujarat, Karnataka, Tamil Nadu, and Haryana, reaffirming their dominance in India's industrial and commercial sectors. Kerala ranked 16th among the states, recording a total GST collection of ₹22,182 crore (excluding Cess), reflecting an improvement in revenue despite maintaining a similar national position. The significant rise in GST collections during FY 2021–22 demonstrates the revival of economic activity, improved tax compliance, and the strengthening of the GST system across the country.

FY		2022-23				
Data (in Rs. Cr.)		Collection				
Sl.No	State	CGST	SGST	IGST	CGST+SGST+IGST	CESS
1	Maharashtra	72,880.00	85,532.00	92,027.00	2,50,439.00	19,907.00
2	Karnataka	28,448.00	35,429.00	45,602.00	1,09,479.00	13,342.00
3	Gujarat	31,405.00	37,802.00	38,348.00	1,07,555.00	6,667.00
4	Tamil Nadu	27,361.00	36,353.00	32,612.00	96,326.00	8,051.00
5	Haryana	13,730.00	18,143.00	48,765.00	80,638.00	6,031.00
6	Uttar Pradesh	19,809.00	27,366.00	26,559.00	73,734.00	14,236.00
7	Delhi	11,323.00	13,619.00	29,878.00	54,820.00	1,023.00
8	West Bengal	17,655.00	21,514.00	14,639.00	53,808.00	4,251.00
9	Telangana	12,842.00	16,877.00	15,632.00	45,351.00	6,481.00
10	Rajasthan	11,984.00	15,636.00	16,337.00	43,957.00	1,501.00
11	Odisha	11,799.00	14,211.00	14,558.00	40,568.00	8,874.00
12	Andhra Pradesh	9,585.00	12,542.00	14,312.00	36,439.00	3,794.00
13	Madhya Pradesh	8,428.00	10,937.00	9,862.00	29,227.00	7,006.00
14	Kerala	9,279.00	12,311.00	5,707.00	27,297.00	75
15	Jharkhand	5,880.00	7,813.00	12,554.00	26,247.00	5,772.00
16	Chhattisgarh	6,318.00	7,489.00	11,121.00	24,928.00	7,041.00
17	Punjab	5,058.00	7,660.00	7,891.00	20,609.00	340
18	Uttarakhand	3,315.00	4,787.00	8,619.00	16,721.00	124
19	Bihar	4,553.00	7,543.00	2,446.00	14,542.00	2,005.00
20	Assam	4,001.00	5,180.00	3,901.00	13,082.00	628
21	Himachal Pradesh	1,669.00	2,346.00	4,742.00	8,757.00	20
22	Goa	1,509.00	2,018.00	1,955.00	5,482.00	39
23	Jammu and Kashmir	1,532.00	2,350.00	1,296.00	5,178.00	68
24	Sikkim	224	301	2,629.00	3,154.00	1
25	Puducherry	303	463	1,599.00	2,365.00	8
26	Chandigarh	461	629	1,253.00	2,343.00	22

27	Meghalaya	397	489	1,170.00	2,056.00	19
28	Arunachal Pradesh	385	494	141	1,020.00	2
29	Tripura	333	435	113	881.00	3
30	Manipur	226	321	66	613.00	3
31	Nagaland	175	228	119	522.00	44
32	Mizoram	151	230	38	419.00	1
Total		3,23,018.00	4,09,048.00	4,66,491.00	11,98,557.00	1,17,379.00

During FY 2022–23, the total GST collection (CGST + SGST + IGST) across all states increased significantly to ₹11,98,557 crore, while ₹1,17,379 crore was collected as GST Compensation Cess, reflecting robust economic growth and improved GST compliance. Maharashtra remained the highest GST-contributing state, followed by Karnataka, Gujarat, Tamil Nadu, and Haryana, demonstrating their continued dominance in India's industrial and commercial sectors. Kerala ranked 14th among the states, recording a total GST collection of ₹27,297 crore (excluding Cess), indicating an improvement in both revenue collection and national ranking compared to the previous year. The strong growth in GST collections during FY 2022–23 highlights the post-pandemic economic recovery and the increasing efficiency of GST administration across the country.

FY		2023-24				
Data (in Rs. Cr.)		Collection				
Sl.No	State	CGST	SGST	IGST	CGST+SGST+IGST	CESS
1	Maharashtra	86,258.00	1,00,843.00	1,09,787.00	2,96,888.00	23,229.00
2	Karnataka	33,321.00	40,969.00	54,123.00	1,28,413.00	16,852.00
3	Gujarat	34,753.00	42,371.00	40,020.00	1,17,144.00	8,025.00
4	Tamil Nadu	31,693.00	41,082.00	39,807.00	1,12,582.00	8,747.00
5	Haryana	15,813.00	20,334.00	59,726.00	95,873.00	7,041.00
6	Uttar Pradesh	23,824.00	32,534.00	29,779.00	86,137.00	15,556.00
7	Delhi	13,254.00	15,647.00	36,232.00	65,133.00	1,312.00
8	West Bengal	19,267.00	23,436.00	15,308.00	58,011.00	4,603.00
9	Telangana	15,513.00	20,012.00	17,868.00	53,393.00	6,549.00
10	Rajasthan	13,710.00	17,531.00	17,081.00	48,322.00	1,852.00
11	Odisha	13,823.00	16,455.00	15,102.00	45,380.00	9,368.00
12	Andhra Pradesh	10,687.00	14,008.00	16,206.00	40,901.00	3,398.00
13	Madhya Pradesh	10,336.00	13,072.00	11,211.00	34,619.00	7,554.00
14	Kerala	10,805.00	13,967.00	5,848.00	30,620.00	57
15	Jharkhand	6,309.00	8,840.00	12,650.00	27,799.00	6,939.00
16	Chhattisgarh	6,890.00	8,175.00	12,101.00	27,166.00	7,708.00
17	Punjab	5,795.00	8,406.00	9,483.00	23,684.00	378
18	Uttarakhand	3,861.00	5,415.00	9,824.00	19,100.00	131
19	Bihar	5,025.00	8,535.00	2,418.00	15,978.00	2,043.00
20	Assam	4,739.00	6,010.00	3,820.00	14,569.00	1,033.00

21	Himachal Pradesh	1,874.00	2,597.00	5,464.00	9,935.00	21
22	Jammu and Kashmir	2,079.00	2,945.00	1,594.00	6,618.00	86
23	Goa	1,818.00	2,352.00	2,264.00	6,434.00	42
24	Sikkim	317	420	2,969.00	3,706.00	1
25	Chandigarh	526	689	1,537.00	2,752.00	20
26	Puducherry	333	509	1,786.00	2,628.00	8
27	Meghalaya	491	607	1,137.00	2,235.00	24
28	Arunachal Pradesh	509	628	168	1,305.00	2
29	Tripura	387	512	152	1,051.00	3
30	Manipur	250	346	72	668.00	3
31	Nagaland	242	307	116	665.00	47
32	Mizoram	181	273	45	499.00	1
Total		3,74,683.00	4,69,827.00	5,35,698.00	13,80,208.00	1,32,633.00

During FY 2023–24, the total GST collection (CGST + SGST + IGST) across all states reached ₹13,80,208 crore, while ₹1,32,633 crore was collected as GST Compensation Cess, representing the highest GST revenue since the introduction of the GST regime. Maharashtra remained the leading GST-contributing state, followed by Karnataka, Gujarat, Tamil Nadu, and Haryana, reflecting their sustained industrial and commercial strength. Kerala ranked 14th among the states, recording a total GST collection of ₹30,620 crore (excluding Cess), demonstrating steady growth in GST revenue while maintaining its national position. The continued increase in GST collections during FY 2023–24 highlights strong economic expansion, improved tax compliance, and enhanced efficiency in GST administration across India.

FY		2024-25				
Data (in Rs. Cr.)		Collection				
Sl.No	State	CGST	SGST	IGST	CGST+SGST+IGST	CESS
1	Maharashtra	98,728.82	1,13,769.17	1,21,414.53	3,33,912.52	25,942.18
2	Karnataka	36,905.13	45,314.23	59,550.20	1,41,769.56	17,794.24
3	Gujarat	37,931.25	45,540.41	44,864.53	1,28,336.19	8,412.02
4	Tamil Nadu	34,283.27	46,318.35	41,244.34	1,21,845.96	9,269.47
5	Haryana	18,165.18	23,285.05	70,034.48	1,11,484.71	7,877.53
6	Uttar Pradesh	26,327.85	34,845.23	34,461.75	95,634.83	16,577.40
7	Delhi	15,156.31	17,788.15	42,705.71	75,650.17	1,352.17
8	West Bengal	19,790.21	24,085.22	17,552.02	61,427.45	5,464.83
9	Telangana	16,892.51	21,292.05	18,453.57	56,638.13	6,348.50
10	Rajasthan	14,638.57	18,736.43	19,377.29	52,752.29	2,032.38
11	Odisha	14,677.48	18,108.10	17,957.36	50,742.94	10,185.50
12	Andhra Pradesh	11,200.65	14,487.93	16,292.76	41,981.34	2,843.17
13	Madhya Pradesh	11,277.44	14,030.91	11,822.69	37,131.04	7,941.04
14	Kerala	11,763.46	14,884.75	6,374.99	33,023.20	85.42

15	Chhattisgarh	7,498.31	9,344.35	12,775.51	29,618.17	7,564.67
16	Jharkhand	6,779.83	8,923.07	13,320.19	29,023.09	7,818.14
17	Punjab	6,494.84	9,192.88	10,579.11	26,266.83	454.64
18	Uttarakhand	4,046.28	5,847.38	10,647.85	20,541.51	128.83
19	Bihar	5,430.65	9,924.50	2,774.27	18,129.42	2,078.44
20	Assam	5,118.05	6,532.64	4,346.30	15,996.99	1,418.22
21	Himachal Pradesh	1,944.52	2,709.39	5,669.34	10,323.25	28.74
22	Goa	2,073.48	2,609.36	2,417.31	7,100.15	45.78
23	Jammu and Kashmir	2,113.15	2,991.23	1,954.48	7,058.86	116.14
24	Sikkim	306.72	399.1	3,355.76	4,061.58	1.52
25	Chandigarh	582.41	777.18	1,509.86	2,869.45	45.67
26	Puducherry	363.66	553.29	1,935.05	2,852.00	13.28
27	Meghalaya	529.42	645.93	1,002.90	2,178.25	13.58
28	Arunachal Pradesh	464.84	566.59	166.91	1,198.34	2.42
29	Tripura	450.42	578.04	161.92	1,190.38	2.92
30	Manipur	247.95	348.03	102.49	698.47	0.76
31	Nagaland	237.96	295.85	124.12	657.93	23.67
32	Mizoram	193.44	264.47	53.28	511.19	0.97
Total		4,12,614.06	5,14,989.26	5,95,002.87	15,22,606.19	1,41,884.24

During FY 2024–25, the total GST collection (CGST + SGST + IGST) across all states reached ₹15,22,606.19 crore, while ₹1,41,884.24 crore was collected as GST Compensation Cess, marking the highest annual GST revenue since the implementation of the GST regime. Maharashtra continued to be the largest GST-contributing state, followed by Karnataka, Gujarat, Tamil Nadu, and Haryana, reflecting their sustained economic and industrial leadership. Kerala ranked 14th among the states, recording a total GST collection of ₹33,023.20 crore (excluding Cess), demonstrating steady growth in GST revenue while maintaining its national ranking. The continued upward trend in GST collections during FY 2024–25 indicates sustained economic expansion, improved tax compliance, and enhanced efficiency in GST administration across India.

FY		2025-26				
Data (in Rs. Cr.)		Collection				
Sl.No	State	CGST	SGST	IGST	CGST+SGST+IGST	CESS
1	Maharashtra	1,07,179	1,24,160	1,30,438	3,61,778	3,61,778
2	Karnataka	40,621	50,245	67,351	1,58,217	1,58,217
3	Gujarat	41,483	49,128	44,804	1,35,415	1,35,415
4	Tamil Nadu	36,968	47,619	45,661	1,30,248	1,30,248
5	Haryana	19,502	24,836	76,743	1,21,080	1,21,080

6	Uttar Pradesh	27,488	35,685	36,744	99,917	99,917
7	Delhi	16,592	19,159	44,674	80,425	80,425
8	West Bengal	21,013	24,939	19,277	65,230	65,230
9	Telangana	18,212	22,685	19,943	60,840	60,840
10	Rajasthan	15,038	19,863	18,979	53,881	53,881
11	Odisha	14,808	19,262	17,350	51,420	51,420
12	Andhra Pradesh	11,719	15,211	15,467	42,397	42,397
13	Madhya Pradesh	11,856	14,642	12,506	39,004	39,004
14	Kerala	13,169	16,003	6,773	35,945	35,945
15	Chhattisgarh	7,950	9,546	12,612	30,108	30,108
16	Jharkhand	7,363	9,537	12,481	29,381	29,381
17	Punjab	7,049	9,928	10,664	27,642	27,642
18	Bihar	5,573	11,150	3,335	20,058	20,058
19	Uttarakhand	4,049	5,990	9,177	19,217	19,217
20	Assam	5,202	6,790	4,724	16,717	16,717
21	Himachal Pradesh	1,946	2,655	4,827	9,428	9,428
22	Jammu and Kashmir	2,177	2,923	1,859	6,959	6,959
23	Goa	2,157	2,676	2,117	6,951	6,951
24	Sikkim	409	513	2,703	3,625	3,625
25	Chandigarh	623	788	1,641	3,053	3,053
26	Puducherry	404	578	1,677	2,659	2,659
27	Meghalaya	571	707	1,053	2,330	2,330
28	Arunachal Pradesh	610	739	178	1,527	1,527
29	Tripura	485	644	180	1,309	1,309
30	Nagaland	312	388	145	845	845

31	Manipur	277	365	104	746	746
32	Mizoram	158	224	67	450	450
Total		4,42,967.29	5,49,579.45	6,26,254.55	16,18,801.29	16,18,801.29

During FY 2025–26, the total GST collection (CGST + SGST + IGST) across all states increased further to ₹16,18,801.29 crore, representing the highest annual GST revenue since the implementation of the GST regime. Maharashtra continued to be the largest GST-contributing state, followed by Karnataka, Gujarat, Tamil Nadu, and Haryana, reflecting their sustained dominance in India's industrial and commercial sectors. Kerala ranked 14th among the states, recording a total GST collection of ₹35,945 crore (excluding Cess), indicating steady growth in GST revenue while maintaining its national position. The continued rise in GST collections during FY 2025–26 demonstrates sustained economic expansion, improved tax compliance, and the increasing effectiveness of GST administration across the country.

Kerala GST Collection Trend (2017–18 to 2025–26)

Annual trend of CGST, SGST and IGST collections in Kerala.

Year	CGST	SGST	IGST
2017-18	3,428	5,491	1,866
2018-19	5,208	8,270	2,800
2019-20	6,081	9,457	3,576
2020-21	5,728	8,338	3,204
2021-22	7,100	9,887	5,195
2022-23	9,279	12,311	5,707
2023-24	10,805	13,967	5,848
2024-25	11,763.46	14,884.75	6,374.99
2025-26	13,168.84	16,002.96	6,773.33

1. CGST Ranking (2025–26)

Rank	State	CGST (₹ Crore)
1	Maharashtra	107,179.47
2	Gujarat	41,483.28
3	Karnataka	40,621.45
4	Tamil Nadu	36,968.18
5	Uttar Pradesh	27,488.04
6	West Bengal	21,013.21
7	Haryana	19,501.60
8	Telangana	18,212.42
9	Delhi	16,592.49
10	Rajasthan	15,038.42

Kerala: 12th with ₹13,168.84 crore

2. SGST Ranking (2025–26)

Rank	State	SGST (₹ Crore)
1	Maharashtra	124,159.81
2	Karnataka	50,244.58
3	Gujarat	49,127.90
4	Tamil Nadu	47,618.56
5	Uttar Pradesh	35,685.00
6	West Bengal	24,939.34
7	Haryana	24,835.67
8	Telangana	22,684.72
9	Rajasthan	19,863.36
10	Odisha	19,262.09

Kerala: 12th with ₹16,002.96 crore

3. IGST Ranking (2025–26)

Rank	State	IGST (₹ Crore)
1	Maharashtra	130,438.37
2	Haryana	76,742.71
3	Karnataka	67,351.27
4	Tamil Nadu	45,661.34
5	Gujarat	44,804.01
6	Delhi	44,673.89
7	Uttar Pradesh	36,743.65
8	Telangana	19,942.53
9	West Bengal	19,277.01
10	Rajasthan	18,978.78

Kerala: 18th with ₹6,773.33 crore

4. Cess Ranking (2025–26)

Rank	State	Cess (₹ Crore)
1	Maharashtra	361,777.65
2	Karnataka	158,217.30
3	Gujarat	135,415.19
4	Tamil Nadu	130,248.08
5	Haryana	121,079.98
6	Uttar Pradesh	99,916.69
7	Delhi	80,425.00
8	West Bengal	65,229.56
9	Telangana	60,839.67
10	Rajasthan	53,880.56

Kerala: 14th with ₹35,945.13 crore

Comparative Analysis of Kerala

GST Component	Kerala Rank	Kerala Collection (₹ Crore)	Interpretation (₹)
CGST	12	13,168.84	Strong and steadily improving central tax collections.
SGST	12	16,002.96	Reflects Kerala's consumption-driven economy and good compliance.
IGST	18	6,773.33	Relatively low because interstate trade and manufacturing are more limited than in leading industrial states.
Cess	14	35,945.13	Moderate performance, reflecting the composition of taxable goods and services in the state.

Kerala's Share in India's IGST, and the Year-on-Year Growth Rate of Kerala IGST.

Financial Year	Kerala IGST (₹ Cr.)	India Total IGST (₹ Cr.)	Kerala Share of India IGST (%)	Kerala IGST Growth Rate (%)
2017–18	1,866.00	1,91,108.00	0.98%	–
2018–19	2,800.00	3,03,592.00	0.92%	50.05%
2019–20	3,576.00	3,14,754.00	1.14%	27.71%
2020–21	3,204.00	2,99,369.00	1.07%	–10.40%
2021–22	5,195.00	3,79,565.00	1.37%	62.14%
2022–23	5,707.00	4,66,491.00	1.22%	9.86%
2023–24	5,848.00	5,35,698.00	1.09%	2.47%
2024–25	6,374.99	5,95,002.87	1.07%	9.01%
2025–26	6,773.33	6,26,254.55	1.08%	6.25%

State-wise Comparison of IGST Collections (2025–26)

Rank	State	IGST Collection (₹ Crore)	Compared with Kerala
1	Maharashtra	130,438.37	19.26 × Kerala
2	Haryana	76,742.71	11.33 × Kerala
3	Karnataka	67,351.27	9.94 × Kerala
4	Tamil Nadu	45,661.34	6.74 × Kerala
5	Gujarat	44,804.01	6.61 × Kerala
6	Delhi	44,673.89	6.60 × Kerala
7	Uttar Pradesh	36,743.65	5.42 × Kerala
8	Telangana	19,942.53	2.94 × Kerala
9	West Bengal	19,277.01	2.85 × Kerala
10	Rajasthan	18,978.78	2.80 × Kerala
11	Odisha	17,349.69	2.56 × Kerala
12	Andhra Pradesh	15,466.89	2.28 × Kerala

13	Chhattisgarh	12,611.95	1.86 × Kerala
14	Madhya Pradesh	12,506.47	1.85 × Kerala
15	Jharkhand	12,481.15	1.84 × Kerala
16	Punjab	10,664.49	1.57 × Kerala
17	Uttarakhand	9,177.44	1.35 × Kerala
18	Kerala	6,773.33	-

Kerala's SGST Share in Total Kerala GST

This table shows how much of Kerala's GST revenue comes directly to the State Government through SGST.

Year	SGST (₹ Cr.)	Kerala Total GST (₹ Cr.)	SGST Share (%)
2017–18	5,491	10,785	50.91
2018–19	8,270	16,278	50.80
2019–20	9,457	19,114	49.48
2020–21	8,338	17,270	48.28
2021–22	9,887	22,182	44.57
2022–23	12,311	27,297	45.10
2023–24	13,967	30,620	45.61
2024–25	14,884.75	33,023.20	45.07
2025–26	16,002.96	35,945.13	44.52

Centre vs Kerala Revenue Ratio

Year	CGST (Centre)	SGST (Kerala)	CGST/SGST Ratio
2017–18	3,428	5,491	0.62
2018–19	5,208	8,270	0.63
2019–20	6,081	9,457	0.64
2020–21	5,728	8,338	0.69
2021–22	7,100	9,887	0.72
2022–23	9,279	12,311	0.75
2023–24	10,805	13,967	0.77
2024–25	11,763.46	14,884.75	0.79
2025–26	13,168.84	16,002.96	0.82

Kerala GST Collections by Tax Component

Financial Year	CGST Collection) (₹ Cr.)	(CentreSGST Collection) (₹ Cr.)	(KeralaIGST Collected (₹ Cr.)	Total GST (₹ Cr.)
2017–18	3,428.00	5,491.00	1,866.00	10,785.00
2018–19	5,208.00	8,270.00	2,800.00	16,278.00
2019–20	6,081.00	9,457.00	3,576.00	19,114.00
2020–21	5,728.00	8,338.00	3,204.00	17,270.00
2021–22	7,100.00	9,887.00	5,195.00	22,182.00
2022–23	9,279.00	12,311.00	5,707.00	27,297.00
2023–24	10,805.00	13,967.00	5,848.00	30,620.00
2024–25	11,763.46	14,884.75	6,374.99	33,023.20
2025–26	13,168.84	16,002.96	6,773.33	35,945.13

Share of Kerala GST Components

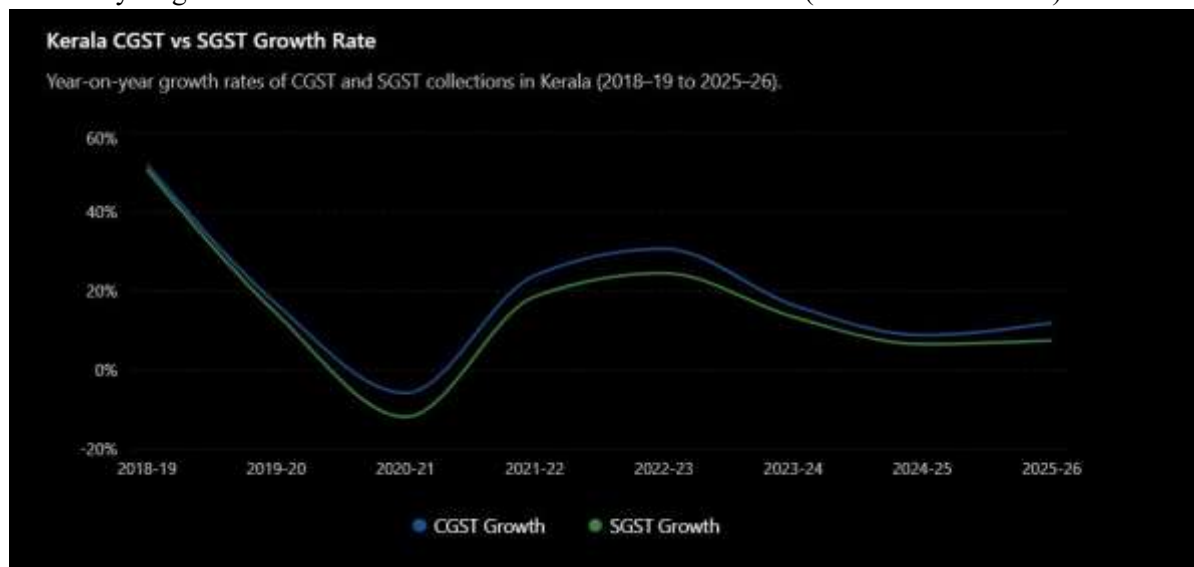
Financial Year	CGST Share (%)	SGST Share (%)	IGST Share (%)
2017–18	31.79	50.91	17.30
2018–19	31.99	50.80	17.20
2019–20	31.82	49.48	18.71
2020–21	33.17	48.28	18.55
2021–22	32.01	44.57	23.42
2022–23	34.00	45.10	20.91
2023–24	35.29	45.61	19.10
2024–25	35.62	45.07	19.31
2025–26	36.64	44.52	18.84

The year-wise growth of CGST and SGST is as follows.

Financial Year	CGST (₹ Cr.)	CGST Growth (%)	SGST (₹ Cr.)	SGST Growth (%)
2017–18	3,428.00	–	5,491.00	–
2018–19	5,208.00	51.93%	8,270.00	50.61%
2019–20	6,081.00	16.76%	9,457.00	14.35%
2020–21	5,728.00	–5.80%	8,338.00	–11.83%
2021–22	7,100.00	23.95%	9,887.00	18.58%
2022–23	9,279.00	30.69%	12,311.00	24.52%
2023–24	10,805.00	16.45%	13,967.00	13.45%
2024–25	11,763.46	8.87%	14,884.75	6.57%
2025–26	13,168.84	11.95%	16,002.96	7.51%

Kerala CGST vs SGST Growth Rate

Year-on-year growth rates of CGST and SGST collections in Kerala (2018–19 to 2025–26).



Analysis

- CGST has grown faster than SGST in most years after GST implementation.
- During 2020–21, both taxes declined due to the COVID-19 pandemic, but the decline in SGST (–11.83%) was steeper than in CGST (–5.80%).
- The strongest post-pandemic recovery occurred in 2022–23, with CGST growing by 30.69% and SGST by 24.52%.

4. In recent years (2023–24 to 2025–26), growth has moderated, suggesting Kerala has entered a more stable phase of GST revenue expansion.
5. Over the entire study period, CGST increased from ₹3,428 crore to ₹13,168.84 crore (about 284%), while SGST increased from ₹5,491 crore to ₹16,002.96 crore (about 191%). Thus, CGST has grown faster than SGST, even though SGST remains the larger revenue source for Kerala.

Does Kerala or the Centre benefit more?

- Kerala directly receives SGST, which increased from ₹5,491 crore to ₹16,002.96 crore, an increase of ₹10,511.96 crore.
- The Central Government directly receives CGST, which increased from ₹3,428 crore to ₹13,168.84 crore, an increase of ₹9,740.84 crore.
- IGST cannot be treated as the Centre's final revenue, because it is settled between the Centre and destination States through the IGST settlement mechanism.

Kerala continues to receive more direct GST revenue through SGST than the Centre receives through CGST. However, CGST has exhibited a faster growth rate over the study period, indicating that central GST collections from Kerala have been increasing more rapidly than the State's SGST collections. The final distribution of IGST cannot be inferred from collection data alone because it is subject to statutory settlement between the Centre and the States.

The study concludes that Kerala has demonstrated steady growth in GST revenue and taxpayer registrations since the implementation of GST. The State maintained the 12th position nationally in both CGST and SGST collections, reflecting strong domestic tax mobilisation and compliance. However, Kerala ranked 18th in IGST collections, indicating comparatively lower interstate trade and manufacturing activity than leading industrial states. These findings suggest that while Kerala's GST revenue is primarily driven by domestic consumption and the service sector, enhancing industrial development, exports, and logistics infrastructure will be essential to improve its IGST performance and strengthen its overall fiscal competitiveness.

Major Findings

1. Total GST collections increased continuously from ₹4.81 lakh crore in FY 2017–18 to ₹16.19 lakh crore in FY 2025–26, indicating substantial improvement in GST performance.
2. GST collections declined only during FY 2020–21 because of the COVID-19 pandemic but recovered strongly in the following years.
3. Maharashtra remained the leading GST-contributing state throughout the study period.
4. Karnataka, Gujarat, Tamil Nadu, Haryana, and Uttar Pradesh consistently occupied the top positions in GST collections.
5. Industrialised and economically advanced states generated significantly higher GST revenues than smaller and less industrialised states.
6. Kerala's total GST collection increased steadily from ₹10,785 crore to ₹35,945 crore during the study period.
7. Kerala maintained a relatively stable national ranking, generally between 14th and 16th in total GST collections.
8. Kerala ranked 12th in CGST, 12th in SGST, and 18th in IGST during FY 2025–26, reflecting stronger domestic tax collections than interstate trade performance.
9. SGST remained the largest source of GST revenue for Kerala, demonstrating the state's consumption-oriented economy.
10. CGST recorded a faster growth rate than SGST during the study period, although SGST continued to generate higher revenue.
11. Kerala's relatively lower IGST collections indicate comparatively lower manufacturing output, exports, and interstate trade compared with leading industrial states.
12. The overall growth in GST collections reflects improvements in digital tax administration, taxpayer compliance, e-invoicing, and data-driven GST governance.

Suggestions

1. Kerala should strengthen its manufacturing sector and industrial base to improve IGST collections.
2. The State Government should promote export-oriented industries, logistics parks, and interstate trade to enhance GST revenue.
3. Artificial Intelligence, Big Data Analytics, and machine learning should be integrated into GST administration for fraud detection, risk assessment, and revenue forecasting.
4. GST data analytics should be strengthened to identify tax evasion, fake invoicing, and compliance risks more effectively.
5. Simplification of GST return filing and taxpayer services should continue to improve voluntary compliance.
6. Capacity-building programmes should be conducted regularly for GST officers in advanced data analytics, digital auditing, and AI-based tax administration.
7. A dedicated GST Grievance Redressal Mechanism should be established to resolve taxpayer issues promptly and improve trust in the GST system.
8. A separate **Kerala State GST Tribunal** may help expedite dispute resolution and reduce litigation.
9. A specialised **Jewellery Billing Software integrated with GST e-Invoicing** should be developed to improve compliance in the jewellery sector.

Conclusion

The study concludes that India's GST system has recorded remarkable growth from **FY 2017–18 to FY 2025–26**, with total GST collections increasing from **₹4,80,793 crore** to **₹16,18,801.29 crore**, despite a temporary decline during the COVID-19 pandemic in FY 2020–21. **Maharashtra** consistently remained the highest GST-contributing state, followed by **Karnataka, Gujarat, Tamil Nadu, and Haryana**, reflecting their strong industrial and commercial base. **Kerala** demonstrated steady growth in GST revenue, increasing from **₹10,785 crore** to **₹35,945 crore**, while maintaining a national ranking between **14th and 16th** in total GST collections. Overall, the findings indicate that GST has strengthened revenue mobilisation, tax compliance, and fiscal governance in India, while highlighting the need for balanced regional economic development to reduce interstate disparities in GST collections.

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