

GST Gross and Net Collections as on 31/12/2025 (Amount in crores)						
	Monthly			Yearly		
GST Collections	Dec-24	Dec-25	% Growth	Dec-24	Dec-25	% Growth
A	B	C	D = C/B-1	E	F	G = F/E-1
A.1. Domestic						
CGST	32,836	34,289		3,04,350	3,27,496	
SGST	40,499	41,368		3,77,911	4,04,315	
IGST	47,783	46,917		4,49,839	4,76,852	
Gross Domestic Revenue	1,21,118	1,22,574	1.2%	11,32,100	12,08,663	6.8%
A.2. Imports						
IGST	43,438	51,977		3,87,697	4,41,376	
Gross Import Revenue	43,438	51,977	19.7%	3,87,697	4,41,376	13.8%
A.3. Gross GST Revenue(A.1+A.2)						
CGST	32,836	34,289		3,04,350	3,27,496	
SGST	40,499	41,368		3,77,911	4,04,315	
IGST	91,221	98,894		8,37,536	9,18,227	
Total Gross GST Revenue	1,64,556	1,74,550	6.1%	15,19,797	16,50,039	8.6%
B.1. Domestic Refunds						
CGST	2,906	4,274		24,649	29,376	
SGST	3,653	5,439		31,125	37,460	
IGST	4,813	8,709		40,522	59,044	
Refund - Domestic	11,372	18,422	62.0%	96,296	1,25,881	30.7%
B.2. Export GST Refunds through ICEGATE						
IGST	10,766	10,558		88,628	99,152	
Refund - Imports	10,766	10,558	-1.9%	88,628	99,152	11.9%
B.3. Total Refund (B.1+B.2)						
CGST	2,906	4,274		24,649	29,376	
SGST	3,653	5,439		31,125	37,460	
IGST	15,579	19,267		1,29,150	1,58,196	
Total Refund	22,138	28,980	30.9%	1,84,924	2,25,033	21.7%
C.1 Net Revenue Domestic (A.1 - B.1)						
CGST	29,930	30,014	-	2,79,701	2,98,120	
SGST	36,846	35,929	-	3,46,786	3,66,855	
IGST	42,970	38,208	-	4,09,317	4,17,807	
Net Domestic Revenue	1,09,746	1,04,151	-5.1%	10,35,804	10,82,782	4.5%
C.2 Net Revenue Customs (GST) (A.2 - B.2)						
IGST	32,671	41,419	-	2,99,069	3,42,224	
Net Customs Revenue	32,671	41,419	26.8%	2,99,069	3,42,224	14.4%
C.3 Net Revenue (C.1+C.2))						
CGST	29,930	30,014		2,79,701	2,98,120	
SGST	36,846	35,929		3,46,786	3,66,855	
IGST	75,641	79,627		7,08,386	7,60,031	
Total Net GST Revenue	1,42,417	1,45,570	2.2%	13,34,873	14,25,006	6.8%

D.1 Cess*						
Domestic	11,471	4,536		1,05,305	87,538	
Import	830	15		8,465	5,923	
Refund	(297)	(313)		(3,605)	(5,076)	
Net Cess Revenue	12,003	4,238		1,10,166	88,385	

Note:

(1) Compensation cess is continuing only as a transitory arrangement till entire loan and interest liability are d

(2) The above numbers are provisional and the actuals number may have slightly vary on finalisation.

Table 1: SGST & SGST portion of IGST settled to States/UTs during December, 2025

(Rs. in crore)						
State/UT	Pre-Settlement SGST			Post-Settlement SGST		
	Dec-24	Dec-25	Growth (%)	Dec-24	Dec-25	Growth (%)
Jammu and Kashmir	221	204	-8%	642	592	-8%
Himachal Pradesh	201	181	-10%	452	482	7%
Punjab	728	719	-1%	2,050	1,966	-4%
Chandigarh	66	62	-5%	183	188	2%
Uttarakhand	439	391	-11%	660	757	15%
Haryana	1,811	1,836	1%	3,117	3,629	16%
Delhi	1,353	1,298	-4%	2,742	2,684	-2%
Rajasthan	1,419	1,441	2%	3,427	3,455	1%
Uttar Pradesh	2,535	2,538	0%	6,381	6,671	5%
Bihar	768	717	-7%	2,197	2,435	11%
Sikkim	38	36	-6%	79	92	16%
Arunachal Pradesh	32	54	69%	136	146	7%
Nagaland	22	26	23%	89	88	-1%
Manipur	21	20	-4%	73	79	8%
Mizoram	14	13	-5%	66	74	12%
Tripura	40	47	17%	129	124	-4%
Meghalaya	37	53	44%	129	139	8%
Assam	505	506	0%	1,162	1,221	5%
West Bengal	1,809	1,847	2%	3,524	3,559	1%
Jharkhand	705	770	9%	1,101	916	-17%
Odisha	1,354	1,485	10%	1,925	1,691	-12%
Chhattisgarh	697	755	8%	1,256	907	-28%
Madhya Pradesh	1,065	1,057	-1%	2,829	2,780	-2%
Gujarat	3,328	3,549	7%	5,650	6,351	12%
Dadra and Nagar Haveli and	55	66	19%	111	113	2%
Maharashtra	9,465	9,852	4%	14,093	16,140	15%
Karnataka	3,651	3,816	5%	6,389	6,716	5%
Goa	219	214	-2%	378	365	-3%
Lakshadweep	0	1	154%	12	8	-37%
Kerala	1,184	1,236	4%	2,549	2,643	4%
Tamil Nadu	3,707	3,598	-3%	5,556	5,992	8%
Puducherry	44	44	-1%	101	109	7%
Andaman & Nicobar Islands	24	19	-21%	52	57	9%
Telangana	1,817	1,762	-3%	3,467	3,552	2%
Andhra Pradesh	1,076	1,102	2%	2,507	2,652	6%
Ladakh	33	18	-45%	70	53	-25%
Other Territory	16	34	115%	70	160	128%
Grand Total	40,499	41,368	2%	75,355	79,584	6%

Table-2: SGST & SGST portion of IGST settled to States/UTs till December, 2025**(Rs. in crore)**

State/UT	Pre-Settlement SGST			Post-Settlement SGST ¹		
	2024-25	2025-26	Growth	2024-25	2025-26	Growth
Jammu and Kashmir	2,234	2,188	-2%	6,574	5,962	-9%
Himachal Pradesh	2,042	1,967	-4%	4,630	4,637	0%
Punjab	6,857	7,273	6%	18,153	19,685	8%
Chandigarh	567	564	-1%	1,759	1,777	1%
Uttarakhand	4,354	4,634	6%	6,935	7,489	8%
Haryana	17,279	18,671	8%	29,364	35,469	21%
Delhi	13,200	14,460	10%	26,771	28,010	5%
Rajasthan	13,437	14,222	6%	32,085	33,796	5%
Uttar Pradesh	25,911	26,474	2%	63,068	62,362	-1%
Bihar	6,681	7,479	12%	20,931	22,793	9%
Sikkim	302	379	25%	725	871	20%
Arunachal Pradesh	393	551	40%	1,324	1,519	15%
Nagaland	208	293	41%	789	897	14%
Manipur	271	269	-1%	855	844	-1%
Mizoram	202	158	-22%	699	690	-1%
Tripura	391	424	8%	1,268	1,228	-3%
Meghalaya	444	501	13%	1,316	1,305	-1%
Assam	4,712	5,067	8%	11,514	13,706	19%
West Bengal	17,834	18,542	4%	34,261	34,379	0%
Jharkhand	6,481	7,009	8%	10,428	10,282	-1%
Odisha	13,077	13,670	5%	19,178	17,822	-7%
Chhattisgarh	6,388	6,763	6%	11,399	10,657	-7%
Madhya Pradesh	10,107	10,759	6%	26,503	25,814	-3%
Gujarat	33,328	36,064	8%	53,746	58,648	9%
Dadra and Nagar Haveli and	553	581	5%	955	920	-4%
Maharashtra	83,406	90,550	9%	1,26,267	1,43,171	13%
Karnataka	33,166	36,720	11%	61,310	63,946	4%
Goa	1,878	1,921	2%	3,251	3,288	1%
Lakshadweep	7	6	-12%	82	3	-96%
Kerala	10,927	11,704	7%	24,341	25,001	3%
Tamil Nadu	33,990	35,763	5%	56,986	57,806	1%
Puducherry	407	426	5%	1,143	1,055	-8%
Andaman and Nicobar Islands	164	168	3%	430	546	27%
Telangana	15,675	16,369	4%	32,653	33,797	4%
Andhra Pradesh	10,689	11,260	5%	24,505	25,045	2%
Ladakh	209	211	1%	597	577	-3%
Other Territory	141	257	82%	624	2,023	224%
Grand Total	3,77,911	4,04,315	7%	7,17,419	7,57,819	6%

¹ Post-Settlement GST is cumulative of the GST revenues of the States/UTs and the SGST portion of the IGST settled to the States/UTs

Table 3 : State Wise/ Approving Authority wise Dome:

Period Apr-25 to Dec-25

(Rs. In Crores)

state_Cd	State	Collection by Central Formations					Collection by State Formations					TOTAL				Growth in 2025-26 (upto Dec-25) on 2024-25 (upto Dec-24)		
		No.of GSTINS as on 31st Dec 2025	CGST	SGST	IGST	TOTAL	No.of GSTINS as on 31st Dec 2025	CGST	SGST	IGST	TOTAL	CGST	SGST	IGST	TOTAL	CENTER	STATE	TOTAL
1	Jammu and Kashmir	62,143	577	827	794	2,197	96,545	1,022	1,361	754	3,137	1,599	2,188	1,548	5,335	-3.4%	3.2%	0.4%
2	Himachal Pradesh	50,978	605	836	1,731	3,172	81,800	823	1,130	2,274	4,228	1,428	1,967	4,006	7,400	-5.3%	-5.3%	-5.3%
3	Punjab	1,86,338	2,346	3,374	3,301	9,020	2,47,484	2,832	3,900	4,788	11,519	5,177	7,273	8,088	20,539	7.1%	2.1%	4.2%
4	Chandigarh	14,234	205	240	536	980	18,607	246	325	741	1,311	451	564	1,276	2,292	0.9%	12.3%	7.1%
5	Uttarakhand	95,483	1,346	2,176	3,568	7,090	1,22,713	1,772	2,457	3,620	7,849	3,118	4,634	7,188	14,940	1.4%	-8.0%	-3.7%
6	Haryana	2,65,541	6,384	8,130	28,945	43,459	3,46,812	8,302	10,541	26,264	45,107	14,686	18,671	55,208	88,566	7.3%	7.2%	7.2%
7	Delhi	3,42,082	5,563	6,344	12,631	24,538	5,28,391	7,038	8,117	21,777	36,932	12,602	14,460	34,408	61,470	13.3%	2.9%	6.8%
8	Rajasthan	3,60,092	4,888	6,302	6,861	18,050	5,99,498	6,228	7,920	7,735	21,883	11,116	14,222	14,596	39,933	4.1%	5.1%	4.7%
9	Uttar Pradesh	9,45,056	9,242	12,261	14,417	35,921	11,48,619	11,014	14,213	13,127	38,354	20,256	26,474	27,544	74,274	4.0%	4.1%	4.0%
10	Bihar	2,98,060	1,796	2,987	1,488	6,271	3,70,837	2,491	4,492	1,061	8,044	4,286	7,479	2,549	14,315	11.5%	13.3%	12.5%
11	Sikkim	4,945	115	144	1,401	1,660	6,701	183	234	1,030	1,447	298	379	2,431	3,107	-2.3%	9.2%	2.7%
12	Arunachal Pradesh	8,749	152	184	52	388	12,464	296	367	80	744	448	551	133	1,132	32.0%	37.7%	35.7%
13	Nagaland	4,499	101	125	27	252	6,584	133	169	73	375	234	293	100	627	38.1%	36.3%	37.0%
14	Manipur	6,091	58	77	21	156	8,886	149	192	50	391	207	269	71	547	3.7%	1.5%	2.1%
15	Mizoram	3,877	45	66	36	146	5,433	64	92	15	172	109	158	51	318	-16.0%	-20.1%	-18.3%
16	Tripura	14,417	137	173	49	359	20,246	194	251	83	528	331	424	132	887	6.4%	7.8%	7.2%
17	Meghalaya	13,137	155	184	459	798	19,227	249	317	377	942	403	501	836	1,740	34.7%	5.8%	17.4%
18	Assam	1,06,207	1,630	2,123	1,435	5,187	1,31,528	2,286	2,944	2,282	7,513	3,916	5,067	3,717	12,700	11.3%	6.4%	8.4%
19	West Bengal	3,44,360	5,943	7,490	7,340	20,774	4,87,881	9,479	11,052	7,523	28,054	15,422	18,542	14,864	48,828	7.3%	7.7%	7.5%
20	Jharkhand	97,269	2,177	2,724	5,375	10,275	1,27,599	3,256	4,285	4,149	11,690	5,433	7,009	9,524	21,965	-1.7%	9.9%	4.2%
21	Odisha	1,60,041	5,268	6,172	8,566	20,005	2,06,222	5,422	7,498	4,959	17,879	10,690	13,670	13,524	37,884	7.5%	-2.5%	2.6%
22	Chattisgarh	83,002	2,865	3,379	5,767	12,011	1,16,306	2,828	3,384	3,791	10,002	5,693	6,763	9,558	22,014	-0.2%	6.2%	2.6%
23	Madhya Pradesh	2,44,732	4,043	5,045	4,958	14,047	3,41,533	4,643	5,713	4,589	14,945	8,686	10,759	9,547	28,992	8.4%	6.0%	7.2%
24	Gujarat	5,83,822	12,787	15,598	15,815	44,199	7,75,184	17,542	20,466	17,342	55,350	30,329	36,064	33,156	99,549	8.8%	2.2%	5.0%
26	Dadra and Nagar Haveli	6,963	166	208	931	1,304	9,761	315	373	1,443	2,131	481	581	2,374	3,435	7.1%	6.1%	6.4%
27	Maharashtra	8,15,551	35,669	41,362	45,241	1,22,272	11,32,913	43,228	49,188	52,039	1,44,454	78,896	90,550	97,280	2,66,726	9.7%	7.1%	8.3%
29	Karnataka	4,39,440	13,821	17,298	27,049	58,168	6,46,964	16,020	19,422	22,885	58,327	29,842	36,720	49,934	1,16,495	10.1%	13.4%	11.7%
30	Goa	19,427	545	704	823	2,073	28,926	1,001	1,217	872	3,089	1,546	1,921	1,695	5,162	-3.0%	2.9%	0.5%
31	Lakshadweep	251	1	3	7	12	249	2	3	3	8	3	6	10	19	53.1%	-6.1%	22.3%
32	Kerala	1,73,036	5,523	6,638	3,132	15,293	2,62,370	4,013	5,066	2,022	11,101	9,536	11,704	5,154	26,394	12.4%	3.3%	8.4%
33	Tamil Nadu	5,03,236	11,913	14,888	16,632	43,433	7,13,121	15,775	20,875	17,280	53,931	27,688	35,763	33,913	97,364	7.7%	8.5%	8.1%
34	Puducherry	10,212	114	173	421	707	15,481	183	253	894	1,331	297	426	1,315	2,038	11.7%	-10.0%	-3.5%
35	Andaman and Nicobar Islands	2,836	80	96	84	260	3,542	53	72	21	146	134	168	105	407	23.5%	18.1%	21.5%
36	Telangana	2,43,502	6,022	7,446	6,906	20,374	3,20,510	7,019	8,922	7,732	23,673	13,040	16,369	14,638	44,047	5.7%	5.8%	5.7%
37	Andhra Pradesh	1,85,979	4,319	5,606	6,692	16,617	2,54,446	4,453	5,655	4,862	14,970	8,772	11,260	11,554	31,586	-0.4%	3.6%	1.5%
38	Ladakh	3,746	51	71	10	132	6,651	103	140	36	280	155	211	46	412	-7.9%	5.6%	0.9%
97	Other Territory	104	189	257	1,546	1,992	0	-	-	-	-	189	257	1,546	1,992	8.2%		8.2%
99	OIDAR	814	-	-	3,234	3,234	0	-	-	-	-	-	-	3,234	3,234	36.9%		36.9%
GRAND TOTAL		67,00,252	1,46,837	1,81,710	2,38,279	5,66,826	92,22,034	1,80,659	2,22,606	2,38,572	6,41,837	3,27,496	4,04,315	4,76,852	12,08,663	7.7%	6.0%	6.8%