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Integrated Goods and Services Tax Apportion Between Centre and States: Kerala as a Case Study

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The new tax policy for indirect taxes in 2017 was a game-changer in the history of taxation in India. The amalgamation of indirect taxes led to the erosion of the state's power on taxation. The paper attempts to analyse the taxation policy of India concerning Centre-state financial relations. It further explains the political and economic issues that led to the Centre-state disputes on IGST. The paper analyses the change in the distribution of revenue between the Centre and states after the introduction of GST by taking Kerala as a case study. The secondary data on the revenue distribution available with state and central government and the parliamentary discussions on the same are utilized for the analysis. Kerala is a consumer state. IGST Act enables the state to apportion IGST. Moreover, it is the first state that revamped its department for a destination-based uniform tax. The state has experienced a significant decline in revenue after the introduction of GST. As per the GST Act 2016, the state is eligible to claim compensation as well. The paper discusses the conflicts between the state of Kerala and the central government regarding the distribution of IGST from 2017.

Keywords: Goods and Services Tax, Centre-State Financial Relations, IGST apportion, Revenue Distribution

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As an indirect tax, GST reconstructs the indirect taxation system to date[1] and brings about significant changes in the center-state financial relations. The arguments for and against goods and services tax emerged as soon as it was implemented. Some argue for GST as it is a unified taxation system that simplifies taxation by creating a 'one nation, one tax 'system, and others argue that it reduces the state's autonomy to collect its tax revenue. The 101st Amendment Act of 2016 initiated a new Indirect tax

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[1]The central taxes subsumed under GST are Central Excise Duty, Duties of Excise(medicinal and toilet preparations), Additional Duties of Excise (goods of special importance), Additional Duties of Excise(textiles and textile products), Additional Duty of Customs(commonly known as countervailing duty), Special Additional Duty of Customs, Service Tax, Central Surcharges and cesses related to supply of goods and services and the state taxes subsumed under GST are State Sales Tax/VAT, Central Sales Tax, Purchase Tax, Luxury Tax, Entry Tax, Entertainment Tax, Taxes on lotteries, betting and gambling and State Surcharges and Cesses related to the supply of goods and services. GST registration is done by taxpayers who have a turnover of more than 20 lakhs per annum and more than 10 lakhs in special states other than Jammu and Kashmir (Sury,2018). Any trader who has interstate business transactions should mandatorily take GST registration

called the Goods and Services Tax (Datey,2016). It subsumed all the sales tax, service tax, and excise duties, and a single unified tax came into effect for all goods and services with a transparent and effective input tax credit system.

Goods and Services Tax, from its initial stage itself, required a centralized governance set-up. In the governance of India, GST implementation was a huge leap due to its very nature. The unified tax regime has three broad components: Central Goods and Services Tax(CGST), State Goods and Services Tax(SGST), and Integrated Goods and States Tax(IGST), where CGST and SGST are levied on intrastate transactions controlled by Union and State governments, respectively. On the other hand, IGST is levied on intrastate transactions levied by the Union government and shared with the states based on the nature of the transactions (Rajput& Talan,2017).

The states can be divided into producer and consumer states. The word 'Consumer' refers to the 'individual or group of people who purchase or use goods and services solely for personal use and not for manufacturing or resale.' They are the end-users in the sales distribution chain. The term producer refers to the person or a group of persons who grow or make goods or supply services to acquire profit from it. We categorised the Indian states into consumer and producer states. The states that have higher consumption and inflow of goods and services from other states and import from abroad rather than the production within the state are termed consumer states. The states that have more industrial and manufacturing units and more exports than their consumption through interstate transactions and imports from other countries are termed the producer states. Some states depend upon other states and countries for production purposes rather than for consumption purposes. This further leads to value additions and manufacturing finished products for exports and interstate sales. The manufacturing sector helps to increase state GDP. Thus, it again becomes more complex to define consumer and producer states.

The term "consumer state" and "producer state" in India refers to the relative contribution of a state to consumption and production within the national economy. It's important to understand that this distinction is not binary, and many states have significant roles in both aspects. However, some states tend to lean more towards one than the other. According to the consumption patterns, Kerala, Telangana, Tamil Nadu, Haryana, and Karnataka can be categorised as consumer states, and the producer states include Maharashtra, Uttar Pradesh, Tamil Nadu, Karnataka, and Gujarat.

Here's a breakdown of consumer and producer states in India:

Consumer States:

The states with large populations and high levels of urbanization will always have a high demand for goods and services. Their production sectors might not be sufficiently developed to meet these demands, leading to reliance on imports and products from other states. Kerala is said to be a consumer state as the state has foreign remittances, and the production of the state is low. The state depends on other states and imports for consumption. The amount of money circulating in the state is high, per capita income[2] will be high when compared to other states, and the production will be low. So, the consumption patterns will always be high due to the availability of money.

[2] Table 1 shows the per capita state income of the states showing the difference in the ability to consume.

TABLE **1: PER CAPITA NET STATE DOMESTIC PRODUCT**[3]
(Constant Prices) (Concld.)

State/Union Territory	Base: 2011-12					
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Goa	308296	308753	313973	298527	310201	-
Delhi	252960	257597	260559	234569	252024	271019
Sikkim	232483	240743	248691	237212	246526	259938
Chandigarh	218201	227231	239289	209368	219778	-
Haryana	156200	169604	170616	155756	172657	181961
Gujarat	143604	154887	164060	156285	170384	-
Karnataka	140745	149024	156086	149030	164471	176383
Andaman & Nicobar Islands	145562	154233	161564	146995	163138	-
Telangana	131503	146777	153286	140703	158202	169006
Puducherry	134934	155466	153166	135586	155246	-
Tamil Nadu	133029	141844	144845	143482	154557	166727
Uttarakhand	148011	150179	150820	137987	149015	158245
Kerala	137181	147347	147951	132531	148810	
Himachal Pradesh	129303	136292	140944	134111	143639	152376
Maharashtra	137808	140782	142211	127970	138490	-
Mizoram	117272	119022	130741	116229	129785	-
Punjab	110857	115592	118487	113025	118227	123614
Andhra Pradesh	103177	108853	110587	105880	117464	123526
Arunachal Pradesh	94001	99570	113081	106002	111776	
Tripura	75020	82313	83985	79123	85210	91853
Odisha	71032	75421	76462	73357	81178	87361
Rajasthan	73529	73975	76643	73140	80545	86134
Chhattisgarh	68374	75438	76749	73259	78377	83511
Jammu & Kashmir-U.T.	-	-	68437	65444	72574	77891
Nagaland	66813	70218	73361	68272	70020	-
West Bengal	64007	68195	69559	63562	69890	75561
Assam	57835	59943	61519	61304	65726	69826
Meghalaya	58493	60132	61755	60522	63295	65114

[3] Arranged in ascending order of per capita income of 2021-22

Madhya Pradesh	54824	59005	60452	56320	61534	65023
Jharkhand	52277	56133	55658	51464	56559	60033
Manipur	51211	48106	49267	44449	49602	-
Uttar Pradesh	41771	42333	43061	39735	43420	47066
Bihar	26719	29092	29798	26820	28679	31280

-: Not Available. * : Relates to Jammu & Kashmir and Ladakh..

Source: National Statistics Office, Ministry of Statistics and Programme Implementation, Government of India

Producer States:

The states with strong agricultural, industrial, or mineral resource bases will contribute significantly to India's overall output. Their populations might be smaller or less urbanized, leading to lower internal consumption compared to production. The availability of resources to the individuals will be less that is, the per capita income of the individuals in the state will be low[4].

This classification is not absolute and can vary depending on the specific sector or product being considered. Some states might be major producers of one commodity but consumers of another. There's also a growing trend of states focusing on developing both production and consumption within their borders, leading to a more balanced internal economy. The other factors are good infrastructure like roads, railways, and ports, which can facilitate the movement of goods and services, impacting both consumption and production. Industrial and agricultural policies adopted by state governments can influence the development of production sectors within their states. Regional tastes and preferences can also influence the demand for certain goods and services. Then, let us assume that the states with less production patterns in comparison with other states with higher per capita production when compared with the other states depend on the higher producing states and imports. In both cases, that is, interstate purchase and import, the consuming states are beneficiaries in terms of tax under the GST regime.

A state's capability to consume is also a major factor in making it a consumer state. Through the lens of Amartya Sen's Capability Approach, Kerala has a population that seeks a high quality of life and has the capability to improve it. Quality of life is measured by functioning and capability. Functioning is a state of being and doing, such as being well-nourished and having shelter (Sen,2001). As the per capita income[5] and the equality among the people is high in Kerala; the human welfare of the state is remarkable. The people can achieve their lives, and they have the right and freedom to do so. By looking at consumption patterns alongside per capita income, we can gain a better understanding of how effectively income translates into capabilities. Consumption patterns can differ across states due to factors like climate, cultural preferences, and availability of goods. In the case of Kerala, the state has high literacy and prefers white-collar jobs or getting jobs abroad. Even though the state has good climate conditions for agricultural production, the labour in the state does not prefer agriculture as an income-generating activity. The state also does not have enough raw materials for industrial production. So, the state mostly depends on services

[4] Comparison in the Table 1

[5] See Table 1

and foreign remittances. The state has facilities for free, easy, and efficient movement of goods from other states and is in proximity to the major producer states. So, the goods are available easily.

Table 2: **Average MPCE[6] for each State/UT in 2022-23**

States/UT	State/UT Average MPCE (Rs.)		
	Rural	Urban	Total
Chandigarh	7,467	12,575	20,042
Sikkim	7,731	12,105	19,836
Andaman & N Islands	7,332	10,268	17,600
Goa	7,367	8,734	16,101
Delhi	6,576	8,217	14,793
Puducherry	6,590	7,706	14,296
Arunachal Pradesh	5,276	8,636	13,912
Himachal Pradesh	5,561	8,075	13,636
Kerala	5,924	7,078	13,002
Telangana	4,802	8,158	12,960
Tamil Nadu	5,310	7,630	12,940
Mizoram	5,224	7,655	12,879
Haryana	4,859	7,911	12,770
Tripura	5,206	7,405	12,611
Karnataka	4,397	7,666	12,063
Punjab	5,315	6,544	11,859
Andhra Pradesh	4,870	6,782	11,652
Uttarakhand	4,641	7,004	11,645
Nagaland	4,393	7,098	11,491
Lakshadweep	5,895	5,475	11,370
Maharashtra	4,010	6,657	10,667
Dadra & Nagar Haveli and Daman & Diu	4,184	6,298	10,482
Jammu & Kashmir	4,296	6,179	10,475
Gujarat	3,798	6,621	10,419
Ladakh	4,035	6,215	10,250
Rajasthan	4,263	5,913	10,176
Meghalaya	3,514	6,433	9,947
West Bengal	3,239	5,267	8,506
Assam	3,432	6,136	9,568
Uttar Pradesh	3,191	5,040	8,231

[6] Monthly Per Capita Consumption Expenditure (MPCE). Table arranged in ascending order of total per capita income.

Manipur	4,360	4,880	9,240
Bihar	3,384	4,768	8,152
Odisha	2,950	5,187	8,137
Madhya Pradesh	3,113	4,987	8,100
Jharkhand	2,763	4,931	7,694
Chhattisgarh	2,466	4,483	6,949
All-India	3,773	6,459	10,232

Source: MPCE data, NSSO, Ministry of Statistics and Programme Implementation, Government of India. https://mospi.gov.in/publication/national-accounts-statistics-2024

The consumption rate will be higher when the per capita income increases. As the per capita income of states like Kerala is high, the consumption of goods and services will be higher. As per the statistical data, Kerala ranks only third in terms of per capita income, after Haryana and Maharashtra (Khanna,2020). Kerala has 2.5% of India's total population, and 10% of the total consumption is by the state of Kerala (Padma et al.,2018). Even though the size and population of Kerala are very small compared to other states, the state's per capita income is almost similar to larger states with high populations. It shows that the income of the state and the per capita income are much higher. According to NSSO, Kerala is enjoying higher per capita consumption as well.[7] Thus, we can conclude that people in Kerala can consume more, and the behaviour of the people is also based on consumerism[8].Kerala has one of the highest monthly per capita consumption expenditures (MPCE) in India, both in rural and urban areas. Data suggests that, currently, there might not be any state with a consistently higher MPCE than Kerala. Punjab is another state known for relatively high MPCE, though Kerala might edge it out slightly. Most other major Indian states likely have a lower MPCE than Kerala. This could be due to Lower per capita income compared to Kerala and less reliance on foreign remittances, which can boost disposable income in Kerala.

Let us discuss the relationship between Consumer states and IGST. Consumer states are supposed to get a higher amount of IGST apportionment, whereas political differences always lead to conflict among the states and centers. When the finance commission shares the funds with the states, it will consider the criteria of sharing based on the land area, forest, income gap, demographic features, and so on (Table 2). Consumer states like Kerala lag due to their lower population and land area. The non-sharing or partial sharing of funds, not considering the state's developmental activities, always leads to a rift between the centre and the state.

When a good is purchased from the state of Tamil Nadu and brought to Kerala, the consumer is in Kerala, and the consuming state is supposed to levy a tax. The share of IGST is for the state of Kerala as per the IGST Act. The amount of consumption in this way in Kerala is very high. So that it can be categorised as a consumer state. However, in terms of IGST apportionment, the state lags behind the amount of funds from the centre, and there is a conflict between the centre and the state. The then Kerala finance minister Dr. Thomas Issac backed the GST Bill, expecting a benefit

[7] Refer Table 2

[8] Cambridge Dictionary defines Consumerism as "the situation when too much attention is given to buying and owning things".

from it (Indian Express,2016 June 18). But later on, the Kerala state found it difficult to get the IGST funds as the state had political differences with the centre, and this conflict led to the state's inability to get IGST apportionment. Later on, Thomas Issac stated that it was "High time that we visited the GST" to allow flexibility for states (The Hindu,2022, June 15)

This has been a ground of conflict after the implementation of GST. The apportionment of the IGST revenue is a topic of conflict between the centre and the states, especially for southern and non-BJP states. One among them, which takes the issue to parliamentary debates, is the state of Kerala. The issues raised by Kerala on the grounds of IGST are based on the total IGST settlement that the centre has given to the states and the annual growth rate of the IGST settlement of Kerala between FY 2017-18 and 2022-23. These problems should be analysed to find the position of a consumer state in IGST settlement, the need for IGST apportionment in the GST regime, and fiscal federalism in the GST regime.

States' IGST Settlement

IGST Apportionment- What Act provides

According to GST rules, IGST has to be shared between the Centre and the states in a 50:50 ratio. Whatever tax is levied in the interstate trade should be shared between the state and the Centre. The apportionment is done in such a way that state A consumes a good from State B, the tax is levied from state A, and the Centre shall share the IGST collected with state A and state B has no claim in it as the producers are getting an input tax credit. It means that IGST is not levied from state B.

GST was initiated in FY 2017-18, and the situation of IGST and GSDP of the states is explained by the study conducted by the Gulati Institute of Finance and Taxation. The study took 20 states' IGST -GSDP ratios and found that the ratio varies from 0.5 percent for Gujarat to 1.57 percent for Bihar. With the average being 0.99 in IGST collection, Gujarat ranks 16th in IGST-GSDP ratio. Bihar, on the other hand, places 11th in the IGST collection and ranks first in the IGST ratio. Total GST -GSDP for the 20 states ranges from 2.15 percent (Madhya Pradesh and Andhra Pradesh) to more than 3 percent (Goa and Maharashtra); the average is 2.48 percent. From 2017-18 to 2019-20, Bihar, Kerala, Uttar Pradesh, Andhra Pradesh, Madhya Pradesh, and Assam had more IGST remittances. On the other hand, SGST in TGST from 2017-18 to 2019-20 is higher in states like Haryana, Gujarat, Maharashtra, Chhattisgarh, and Jharkhand (Dash & Ramalingam,2021).

TABLE 4**: The Centre's IGST settlement from 2017-2023**[9]

States	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Maharashtra	11,832.15	19,063.70	20,690.79	17569.09416	29958.58357	39726.63071
Uttar Pradesh	12,495.91	21,231.13	24,363.18	21580.32187	29875.56487	36674.52284
Karnataka	8,027.50	13,600.07	15,703.45	14995.50757	22434.81916	27976.73369
Telangana	5,829.42	10,169.04	10,434.08	10511.82232	14627.04772	20136.78188
TN	7,402.99	12,425.95	13,000.09	11213.23696	16887.62192	20008.36788

[9] Arranged in ascending order of IGST settlement for the year 2022-23.

Gujarat	5,042.45	6,805.21	7,449.73	5996.594618	13045.22896	18433.75175
Rajasthan	5,125.81	9,392.21	9,422.01	8907.50466	13674.07387	18341.43658
West Bengal	5,323.93	9,216.88	10,069.00	9343.661604	12323.52699	16300.88996
Madhya Pradesh	4,383.20	8,931.99	9,927.02	9082.714034	12082.66633	15975.29518
Kerala	6,064.99	10,114.96	9,933.42	9343.04379	12690.76315	15886.20943
Andhra Pradesh	5,161.06	9,662.54	10,515.31	9284.657869	12666.25863	15207.48062
Bihar	3,831.96	8,368.06	9,458.70	9603.454933	12305.99602	15105.49169
Haryana	1,641.63	3,876.65	4,933.31	6117.120628	8696.040343	11828.86083
Punjab	3,664.00	5,817.17	6,565.90	5721.59108	8646.567052	10845.19797
Assam	1,977.90	3,867.32	4,309.07	4153.284258	5513.79834	7097.460597
Odisha	2,377.335506	3,581.47	4,295.10	4479.725043	3548.16148	4715.66
Chhattisgarh	1,281.33	1,926.47	2,043.917461	1923.043501	2113.246033	3471.52
Jharkhand	1,093.90	2,080.14	2,663.03	2520.59893	2818.472923	3283.263553

Source: GST portal.https://www.gst.gov.in/download/gststatistics

Table 5 shows the IGST settlement of the states from FY 2017-18 to 2022-23. As per the nature of the GST as a destination-based tax, consumer states will likely have high tax revenues, and the producing states will have low revenues. In contrast, the table shows that the producer states like Maharashtra and Karnataka are getting IGST settlement amounts higher than or equal to Kerala. Maharashtra, Karnataka, and Uttar Pradesh are known for their high production percentages and lower consumption expenditures. As per the rules of the IGST settlements, the IGST revenue should be higher for consumer states than the producers. It is clear from the statistics that the producers are getting a higher amount of IGST settlement, and the southern states, including Kerala, the largest consumer state, are having less IGST settlement. Likewise, the states of Punjab and Haryana have more consumption than Kerala. These states also have fewer IGST shares. The basic principle of destination-based taxation is violated for these states while dividing the IGST. However, the division of revenue should be purely based on the economic conditions and transactions. Otherwise, it will not only affect the relations between the centre and the state but also the economic conditions of the states.

State of Kerala on IGST Settlement

As mentioned earlier, a consumer state needs to get the IGST settlement as it is the only source of revenue from indirect taxes. Kerala was the first state to revamp the tax department for the introduction of GST. It is also expected to have an increase in revenue through IGST due to its consumer culture. The state is more concerned about welfare and the skilled human capital. The manufacturing and the agricultural sectors are much less than the service sector.

TABLE **5: Annual Growth in IGST Settlement of Kerala**

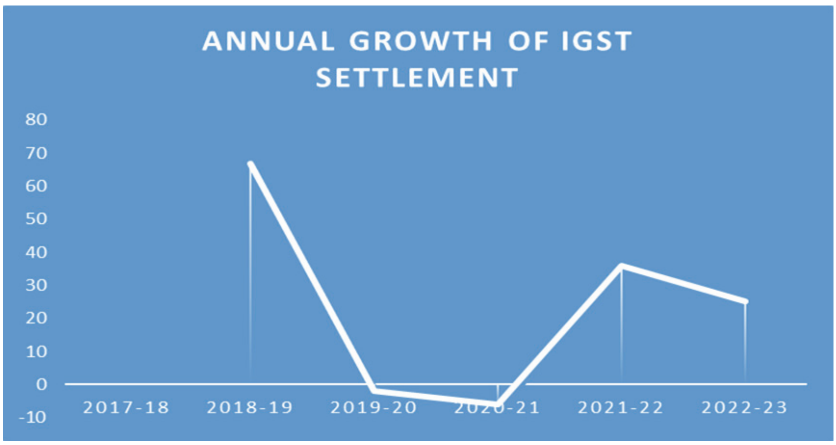
Year	Annual Growth Rate of IGST Settlement
2017-18	—
2018-19	66.77620243

2019-20	-1.794767354
2020-21	-5.94333281
2021-22	35.83114278
2022-23	25.17930752

Source: Author's analysis of data from the IGST settlement data provided in GST portal[10]

Table 6 shows the annual growth in the IGST settlement of Kerala. During the COVID period, from 2019-20 and 2020-21, the IGST settlement was reduced, and the IGST increased after in the 2021-22 period. Graphically represented below (Figure 2).

FIGURE **2: Annual Growth rate of IGST Settlement**



Finance Minister on Kerala's Query

On February 14, 2023, M.P. N. K. Premachandran demanded that the Union Finance Minister disclose the IGST settlement details for Kerala (The Times of India, February 15, 2023). The finance minister Balagopal also claimed Rs.750 crore is due in IGST. In the Parliament, the Union Finance Minister defended the question by remarking that Kerala has not yet produced AG's certificate for the past five years for GST compensation (Mathrubhumi, Feb 14, 2023). Here comes the complexities and confusion regarding the new tax regime and law. A study conducted by the Gulati Institute of Finance and Taxation also found that the Union Government is showing discrimination in sharing IGST with the states (Khanna,2020). Thus, revenue sharing is becoming more political than economic. Members of Parliament and the State Finance minister had a conflict in this parliamentary deliberation as the deliberation was over compensation. Kerala has no dispute over compensation, and the state requires an answer to the IGST settlement; the deliberation was based on the expenditure review committee of the state that found that each year, Kerala is losing Rs.25000 crore in IGST. The conflict arose between members of parliament and the

[10] Annual Growth Rate of IGST over years mentioned in the table. Calculated by finding the difference between IGST settlements the current year and previous year

state finance minister as the state still needs to file AG-attested audit statements with the union government, and the expenditure review committee report was not tabled in the assembly at this time. Later, a report was tabled showing 25000 crores loss. But in this report, the data on refunds, Input tax credits, returns, and leakages are not included. After deducting all these from 25000 crores, only 30-35 % of the total amount will be the actual claim. Both the union and the state government had communication problems vis-a-vis IGST, and there are some issues in understanding the IGST settlement and the GST compensation for the states.

Conclusion

The state of Kerala experiences discrimination on the grounds of IGST settlement due to political differences and conflicts with the central government. On the other hand, there are problems in the communication of the states with the centre vis-à-vis the attested IGST report submission and the non-discussion of the matters of the expenditure review committee report. In addition to that, the administrators and the government are confused about the laws and procedures in the GST regime. Delayed settlement is also creating problems in centre-state relations. The delayed IGST settlement for Kerala was due to the delayed submission of the expenditure committee report, and the published expenditure committee report also claims more IGST than the actual IGST settlements. The refunds, input tax credits, returns, and leakages are not deducted from the IGST claim. The IGST settlement declined due to the pandemic in FY 2019-20 and 2020-21. This also affected the economic activities of the state. Revenue, finance, and the country's economy are affected by political occurrences and differences than the economic activities related to the same. The new tax policy is leading to centralisation in a federal country. The quasi-federal nature of the country is deteriorating. As revenue is the fuel of the state administration, the centralisation of revenue administration will affect the autonomy of the states.

The IGST settlement and the conflicts concerning this are common for South India in general and Kerala in particular. Centre-state conflicts are rampant in India, and the GST added to this. The complexity, non-awareness, discrimination between North and South, and lack of coordination and communication led to the GST-related conflicts. The two finance ministers of Kerala had differences in opinion before and after the introduction of GST. Before the implementation of GST, the then finance minister Dr. Thomas Issac argued that GST would be beneficial to the consumer states like Kerala, but later on he corrected his statement and pointed out the political differences and ideological differences will affect the GST shares that the centre apportions. The data shows that Kerala is getting a greater amount of IGST apportioned than the producer states like Maharashtra and Karnataka. The representation of the GST council and the parliament is also a problem related to this. The representation based on the population reminds us that South India will have less than five representatives as the population of the south is declining day by day. On the other hand, the north has an increasing population growth rate. The parliament has authority over the tax policies, and the declining representation of the south will further worsen the sharing of the funds. The finance commission shares the revenue based on the population, area, forest, and ecology. The population and area of the states cannot determine the revenue generation due to its consumption behaviour. This is one of the reasons behind the less finance sharing to the southern states as the area and the population are much lesser than the northern states.

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