

F.No. 31011/45/2016-ST-I-DOR

Government of India
Ministry of Finance
Department of Revenue
State Taxes Section

New Delhi the ^{22nd} November, 2024

To

The Pay & Accounts Officer,
Department of Revenue,
Ministry of Finance,
New Delhi.

Subject: -'On account' Payment of Grant-in-aid to the **Government of Himachal Pradesh** being the balance compensation for loss of revenue for the period of **FY 2022-23 (April to June, 2022)** on account of implementation of Goods and Service Tax as per AG certified figures of revenue.

Sir,

I am directed to convey the sanction of the President to the "on account" Payment of **Rs. 50.9321 crore (Rupees Fifty Crore Ninety Three Lakh Twenty One Thousand Only)** as Grant-in-aid to the Government of **Himachal Pradesh** being final balance amount of compensation for loss of revenue for period of **FY 2022-23 (April to June, 2022)** on account of implementation of Goods and Service Tax.

2. The payment may be made to the Government of **Himachal Pradesh**, as usual.
3. The above release of Non-Plan Grant is provisional and subject to the conditions that in case the total GST compensation entitlement of the State Government on the basis of audited revenue figures by Comptroller and Auditor General of India falls below the total amount of provisional GST compensation already released to the State Government, the excess payment shall be recovered from future claims or by direct debit to the State Government's Account as per the procedure. Similar procedure shall be followed in case the total cumulative entitlement of the State Government for payment of compensation falls below the total amount of compensation released to the State Government, due to improvement in the revenue performance of the State at a later stage.
4. The above release will be debitable under the Major Head 3601 in Demand No.35, for the year 2024-25, as under:-

3601-Grant-in-aid to States

08-Grants to States

08.112-Compensation for loss of revenue arising out of implementation of GST

01-Compensation for revenue loss to States



01.00.31-Grants-in-aid (2024-25)

5. This issues with the concurrence of IFU/ Budget division vide their C.No. 300489924 dated 22.11.2024.

6. Action taken on this letter may kindly be intimated.

Yours faithfully,


22/11/2024
(Muthuraman C)

Under Secretary to the Government of India

Copy to:-

- 1) Finance Secretary of the State concerned.
- 2) Commissioner of Sales Tax/Commercial Tax/VAT of the State concerned.
- 3) Accountant General (A&E), **Himachal Pradesh**.
- 4) PS to Secretary (Expenditure), Ministry of Finance, New Delhi.
- 5) DEA: Under Secretary (Budget), North Block, New Delhi.
- 6) Dy. Director, O/o DGACR, III Floor, AGCR Building, I.T.O., New Delhi.
- 7) NITI Ayog: SP Divn./FR Divn., Yojana Bhawan, New Delhi.
- 8) Secretary, RBI, Central Office, Mumbai.
- 9) Manager, RBI, CAS, Nagpur.
- 10) Chief Controller of Accounts, Ministry of Finance, North Block (3 copies).
- 11) Hindi Section for Hindi version.
- 12) Resident Commissioner of **Himachal Pradesh**, New Delhi.
- 13) IFU.III, Department of Revenue
- 14) Cash Section, Department of Revenue.


22/11/2024
(Muthuraman C)

Under Secretary to the Government of India

(Sanction No. 15 of 2024-25)