

ABSTRACT OF RECEIPTS*(In ₹ crores)*

	Actuals 2022-2023	Budget Estimates 2023-2024	Revised Estimates 2023-2024	Budget Estimates 2024-2025
REVENUE RECEIPTS				
1. Tax Revenue				
Gross Tax Revenue	3054191.64	3360858.44	3437211.34	3830796.40
Corporation Tax	825833.64	922675.00	922675.00	1042830.00
Taxes on Income	833259.76	900575.00	1022325.00	1156000.00
Wealth Tax	727.28	...	...	...
Customs	213372.09	233100.00	218680.00	231310.00
Union Excise Duties	322724.36	339000.00	308100.00	323480.00
Service Tax	430.77	500.00	500.00	100.00
Goods and Services Tax (GST)#	849132.45	956600.00	956600.00	1067650.00
Taxes of Union Territories	8711.29	8408.44	8331.34	9426.40
Less - NCCD transferred to the National Calamity Contingency Fund/National Disaster Response Fund	8000.00	8780.00	8800.00	9440.00
Less - State's share	948405.82	1021447.91	1104493.71	1219782.85
Centre's Net Tax Revenue	2097785.82	2330630.53	2323917.63	2601573.55
2. Non-Tax Revenue				
Interest receipts	27852.23	24820.12	31778.00	33107.00
Dividends and Profits	99913.84	91000.00	154407.00	150000.00
Other Non Tax Revenue	155463.92	183517.19	187084.29	213683.68
Receipts of Union Territories	2190.66	2313.13	2525.71	2910.32
Total Non Tax Revenue	285420.65	301650.44	375795.00	399701.00
I. Total Revenue Receipts	2383206.47	2632280.97	2699712.63	3001274.55
3. Capital Receipts				
A. Non-debt Receipts				
1. Recoveries of loans and advances@	26161.15	23000.01	26000.00	29000.00
2. Miscellaneous Capital Receipts	46034.89	61000.00	30000.00	50000.00
<i>Total</i>	<i>72196.04</i>	<i>84000.01</i>	<i>56000.00</i>	<i>79000.00</i>
B. Debt Receipts*				
1. Market Loans (Net)	1108259.53	1180911.22	1180456.35	1175181.76
2. Market Loans for Repayments	312740.47	362088.78	362543.65	237818.24
3. Market Loans for Buyback	...	...	...	...
4. Market Loans for Switching	103065.72	100000.00	100000.00	100000.00
5. Less Payments for Switching	-105489.62	-100000.00	-100000.00	-100000.00
6. Market Loans (Gross) (1+2+3)	1421000.00	1543000.00	1543000.00	1413000.00
7. Short Term/T-Bill Borrowings	112009.24	50000.00	1323.00	50000.00
8. External Loan (Net)	37123.75	22117.52	24831.63	15952.29
9. Securities issued against Small Savings	395859.73	471317.00	471316.93	466201.00
10. State Provident Fund (Net)	5088.55	20000.00	5200.00	5200.00
11. Other Receipts (Net)^	83459.91	54257.63	78296.34	-30590.56
12. Total Debt Receipts (1-3+4+5+7+8+9+10+11)	1739376.81	1798603.36	1761424.25	1681944.49
II. Total Capital Receipts (A+B12)	1811572.85	1882603.37	1817424.25	1760944.49
4. Draw-Down of Cash Balance	-1622.12	-11786.86	-26651.28	3549.38
Total Receipts (I+II)	4194779.32	4514884.34	4517136.88	4762219.04
Receipts under MSS (Net)				

@ excludes recoveries of short-term loans and advances from States, loans to Government servants, etc. 10111.50 25250.00 25250.00 50250.00

includes GST compensation cess

* The receipts are net of payment

^ includes receipts from reserve funds, deposits and advances, etc.

Tax Revenue

(In ₹ crores)

Tax Revenue	Major Head	Actual 2022-2023	Budget 2023-2024	Revised 2023-2024	Budget 2024-2025
Tax Revenue					
1. Corporation Tax					
1.01. Collections	0020	725878.24	798468.75	828675.00	935830.00
1.02. Surcharge	0020	55103.89	88718.75	59000.00	67000.00
1.03. Health and Education Cess	0020	31017.70	35487.50	35000.00	40000.00
1.04. Penalties	0020	79.28	...	...	...
1.05. Interest Recoveries	0020	2111.91	...	...	...
1.06. Tax on Discounted Profits of Domestic Companies	0020	1923.59	...	...	...
1.07. Tax on Distributed Income to Unit Holders	0020	9715.92	...	...	...
1.08. Miscellaneous Receipts	0020	3.11	...	...	...
<i>Total-Corporation Tax</i>		<i>825833.64</i>	<i>922675.00</i>	<i>922675.00</i>	<i>1042830.00</i>
2. Taxes on Income					
2.01. Collections	0021	718827.05	755437.50	887325.00	1004000.00
2.02. Surcharge	0021	53914.25	83937.50	65000.00	73000.00
2.03. Health and Education Cess	0021	30791.59	33575.00	38000.00	43000.00
2.04. Penalties	0021	193.57	...	...	...
2.05. Interest Recoveries	0021	3591.23	...	...	...
2.06. Tax Under Black Money	0021	57.84	...	...	...
2.07. Miscellaneous Receipts	0021	845.79	...	...	...
2.09. Security Transaction Tax	0034	25085.37	27625.00	32000.00	36000.00
2.10. Hotel Receipts Tax	0023	0.66	...	...	...
2.11. Interest Tax	0024	8.46	...	...	...
2.12. Fringe Benefit Tax	0026	-74.56	...	...	...
2.13. Other Taxes on Income and Expenditure					
2.13.01. Expenditure Tax	0028	15.51	...	...	...
2.13.02. Income Declaration Scheme, 2016	0028	0.21	...	...	...
2.13.03. Other Receipts	0028	2.77	...	...	...
<i>Total-Other Taxes on Income and Expenditure</i>		<i>18.49</i>	...	...	...
2.14. Krishi Kalyan Cess	0028	0.01	...	...	...
2.16. Taxation and Investment Regime for PM Garib Kalyan Yojana 2016	0028	0.01	...	...	...
<i>Total-Taxes on Income</i>		<i>833259.76</i>	<i>900575.00</i>	<i>1022325.00</i>	<i>1156000.00</i>
3. Wealth Tax					
3.01. Estate Duty	0031	1.06	...	...	...
3.02. Taxes on Wealth	0032	-10.28	...	...	...
<i>Total-Wealth Tax</i>		<i>-9.22</i>	...	...	...
4. Commodity Transaction Tax					
4.01. Collections under Commodity Transaction Tax	0036	736.30	...	...	...
4.04. Gold Monetization Scheme	0036	...	...	...	...
<i>Total-Commodity Transaction Tax</i>		<i>736.30</i>	...	...	...
5. Customs					
5.01. Import Duties					
5.01.01. Basic Duties (including through Debit of Scrips)					
5.01.01.01. Other than debits of Scrips	0037	124355.62	139529.69	142280.85	143803.29
5.01.01.02. Through Debit in Ledger due to various scrip based schemes	0037	43283.09	41070.31	24684.15	38236.71
<i>Total-Basic Duties (including through Debit of Scrips)</i>		<i>167638.71</i>	<i>180600.00</i>	<i>166965.00</i>	<i>182040.00</i>
5.01.02. Additional Duty on Customs(CVD)	0037	...	...	...	...
5.01.03. National Calamity Contingent Duty	0037	831.70	1030.00	900.00	940.00
5.01.04. Primary Education Cess	0037	...	...	...	...
5.01.05. Secondary and Higher Education Cess	0037	...	...	...	...

Tax Revenue

Tax Revenue	Major Head	Actual 2022-2023	Budget 2023-2024	Revised 2023-2024	Budget 2024-2025
5.01.06. Social Welfare Surcharge	0037	16178.79	19500.00	15200.00	15360.00
5.01.07. Health Cess	0037	24.01	20.00	30.00	30.00
5.01.08. Agriculture Infrastructure and Development Cess (AIDC)	0037	23132.87	28400.00	26610.00	26890.00
<i>Total-Import Duties</i>		<i>207806.08</i>	<i>229550.00</i>	<i>209705.00</i>	<i>225260.00</i>
5.02. Export Duty	0037	-1549.72	50.00	15.00	50.00
5.03. Cesses on Exports	0037	852.44	1500.00	1560.00	2000.00
5.04. Other Receipts	0037	2456.25	2000.00	3640.00	4000.00
5.05. Sale of Gold by Public Auction	0037	2.09	...	...	...
5.06. Sale Proceeds of Confiscated Goods	0037	2410.06	...	2710.00	...
5.07. Customs Duty on Gold	0037	...	...	...	...
5.08. Receipt of advance payment of Assesses	0037	166.95	...	...	...
5.09. Safeguard Duty	0037	0.31	...	...	...
5.10. Road and Infrastructure Cess	0037	2.55	...	...	...
5.11. Anti-dumping Duty	0037	1225.08	...	1050.00	...
<i>Total-Customs</i>		<i>213372.09</i>	<i>233100.00</i>	<i>218680.00</i>	<i>231310.00</i>
6. Union Excise Duties					
6.01. Basic Excise Duties	0038	32327.21	33100.00	34600.00	36300.00
6.02. Additional Duty of Excise on Motor Spirit	0038	...	...	...	...
6.03. Additional Duty of Excise on High Speed Diesel Oil	0038	...	...	...	...
6.04. National Calamity Contingent Duty	0038	7168.30	7750.00	7900.00	8500.00
6.05. Special Additional Excise Duties	0038	147163.79	181500.00	145000.00	152080.00
6.06. Special Additional Duty of Excise on Tobacco Products	0038	0.03	...	...	...
6.07. Cesses administrated by Department of Revenue					
6.07.01. Primary Education Cess	0038	0.68	...	...	...
6.07.02. Secondary & Higher Education Cess	0038	0.23	...	...	...
6.07.03. Cess on Crude Oil	0038	21497.14	20540.00	18500.00	19400.00
6.07.04. Cess on Bidi	0038	0.05	...	...	...
6.07.05. Cess on Sugar	0038	0.29	...	...	...
6.07.06. Cess on Automobiles	0038	...	...	...	...
6.07.07. Others	0038	...	...	...	...
6.07.08. Clean Environment Cess	0038	19.75	...	...	...
6.07.09. Infrastructure Cess	0038	...	...	...	...
6.07.10. Duty of Excise on Motor Spirit and High Speed Diesel Oil (Road and Infrastructure Cess)	0038	59232.40	45110.00	44300.00	46500.00
6.07.11. Agriculture Infrastructure and Development Cess (AIDC)	0038	51009.16	51000.00	53300.00	56000.00
<i>Total-Cesses administrated by Department of Revenue</i>		<i>131759.70</i>	<i>116650.00</i>	<i>116100.00</i>	<i>121900.00</i>
6.08. Cesses administered by Other Departments					
6.08.01. Rubber	0038	...	...	...	...
6.08.02. Jute	0038	0.01	...	...	...
6.08.03. Tea	0038	0.01	...	...	...
6.08.04. Oil and Oil Seeds	0038	...	...	...	...
6.08.05. Cotton	0038	...	...	...	...
6.08.06. Tobacco	0038	0.03	...	...	...
6.08.07. Paper	0038	...	...	...	...
6.08.08. Salt	0038	...	...	...	...
<i>Total-Cesses administered by Other Departments</i>		<i>0.05</i>	...	...	...
6.09. Auxiliary Duties of Excise	0038	-36.26	...	...	...
6.10. Special Excise Duties	0038	438.03	...	...	...
6.11. Excise Duty on generation of Power	0038	...	...	...	...

(In ₹ crores)

Tax Revenue	Major Head	Actual 2022-2023	Budget 2023-2024	Revised 2023-2024	Budget 2024-2025
6.12. Additional Excise Duty on Textile and Textile Articles	0038	...	...	...	...
6.13. Additional Duty of Excise on Mineral Product	0038	...	...	...	...
6.14. Additional Excise Duties in lieu of Sales Tax	0038	-0.35	...	...	...
6.15. Additional Excise Duties on TV Sets	0038	-1.73	...	...	...
6.16. Other Duties	0038	25.59	...	...	...
6.17. Sale of Confiscated Goods	0038	0.12	...	...	...
6.18. Miscellaneous Receipts	0038	155.63	...	...	...
Total-Union Excise Duties		319000.11	339000.00	303600.00	318780.00
7. Service Tax					
7.01. Collections	0044	413.07	500.00	500.00	100.00
7.02. Primary Education Cess	0044	2.50	...	...	...
7.03. Secondary & Higher Education Cess	0044	1.22	...	...	...
7.04. Swachh Bharat Cess	0044	7.98	...	...	...
7.05. Krishi Kalyan Cess	0044	6.00	...	...	...
7.06. Other Receipts	0044	...	...	...	...
Total-Service Tax		430.77	500.00	500.00	100.00
8. Goods and Services Tax (GST)					
8.01. Central Goods and Services Tax (CGST)	0005	718521.75	811600.00	811600.00	917650.00
8.02. Integrated Goods and Services Tax (IGST)	0008	4748.29	...	...	...
8.03. GST Compensation Cess	0009	125862.41	145000.00	145000.00	150000.00
Total-Goods and Services Tax (GST)		849132.45	956600.00	956600.00	1067650.00
9. Other Taxes and Duties on Commodities and Services					
9.01. Taxes on Sale, Trade etc.	0040	...	...	...	...
9.02. Other Taxes	0045	3724.25	...	4500.00	4700.00
Total-Other Taxes and Duties on Commodities and Services		3724.25	...	4500.00	4700.00
10. Taxes of Union Territories					
10.01. Land Revenue	0710	287.95	28.44	25.44	26.00
10.02. Stamps and Registration	0710	367.55	443.90	393.90	421.00
10.03. State Excise Duties	0710	1458.97	1890.00	1640.00	1910.00
10.04. Sales Tax	0710	1317.52	1665.00	1532.00	1712.00
10.05. Taxes on Vehicles	0710	473.36	387.00	364.00	397.00
10.06. Taxes on goods and passengers	0710	12.43	15.00	13.90	16.30
10.07. Taxes and Duties on Electricity	0710	25.39	40.00	27.00	40.00
10.08. Other Taxes and Duties	0710	...	4.10	5.10	4.10
10.09. Union Territories Goods and Services Tax (UTGST)	0007	4768.12	3935.00	4330.00	4900.00
Total-Taxes of Union Territories		8711.29	8408.44	8331.34	9426.40
11. Less-NCCD transferred to the National Disaster Response Fund					
11.01. NCCD (Customs)	0037	-831.70	-1030.00	-900.00	-940.00
11.02. NCCD (Union Excise)	0038	-7168.30	-7750.00	-7900.00	-8500.00
Net-Less-NCCD transferred to the National Disaster Response Fund		-8000.00	-8780.00	-8800.00	-9440.00
12. Less-States' Share	0710	-948405.82	-1021447.91	-1097342.40	-1219782.85
13. Less-States' share adjustment as per Actual	0710	...	...	-7151.31	...
14. Taxes on Property Capital and other Transactions					
14.01. Stamps Duty and Registration Fees					
14.01.01. Stamps Duty Judicial - Court Fees released in Stamps	0030	0.20	...	...	...
Total-Tax Revenue		2097785.82	2330630.53	2323917.63	2601573.55
Grand Total		2097785.82	2330630.53	2323917.63	2601573.55