

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2022-23 (Accounts)	2023-24 (Budget Estimates)	2023-24 (Revised Estimates)	2024-25 (Budget Estimates)	2022-23 (Accounts)	2023-24 (Budget Estimates)	2023-24 (Revised Estimates)	2024-25 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	38,08,950.3	37,99,987.1	40,44,630.9	42,15,308.0	68,97,595.5	98,26,190.8	83,60,366.7	97,71,910.3
I. TAX REVENUE (A+B)	18,47,923.7	21,50,398.9	21,93,639.4	25,22,489.1	12,33,547.1	20,34,900.0	16,07,341.0	20,86,000.0
A. Own Tax Revenue (1 to 3)	10,59,525.7	13,02,596.9	12,76,916.4	15,10,069.1	12,33,547.1	20,34,900.0	16,07,341.0	20,86,000.0
1. Taxes on Income (i-ii)	-	-	-	-	-	-	-	-
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	-	-	-	-	-	-	-	-
2. Taxes on Property and Capital Transactions (i to iii)	40,697.0	45,615.9	61,194.8	64,337.2	68,826.0	72,500.0	66,216.0	93,000.0
i) Land Revenue	821.7	1,715.9	1,779.1	1,784.3	13,159.6	7,500.0	1,216.0	13,000.0
ii) Stamps and Registration Fees	39,875.3	43,900.0	59,415.7	62,553.0	55,666.4	65,000.0	65,000.0	80,000.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	10,18,828.7	12,56,981.1	12,15,721.6	14,45,731.8	11,64,721.1	19,62,400.0	15,41,125.0	19,93,000.0
i) Sales Tax (a to e)	1,37,029.5	1,84,004.9	1,82,500.0	2,08,000.0	1,55,432.1	1,80,000.0	1,80,000.0	1,90,000.0
a) Central Sales Tax	2,875.1	4,471.6	7,639.3	8,708.9	1,900.0	-	-	-
b) State Sales Tax/VAT	1,34,154.5	1,79,533.3	1,74,860.7	1,99,291.2	1,53,532.1	1,80,000.0	1,80,000.0	1,90,000.0
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	-	-	-	-	-	-	-	-
ii) State Excise	2,21,634.4	2,35,081.1	2,57,500.0	2,88,400.0	1,79,373.8	2,40,000.0	2,40,000.0	2,60,000.0
iii) Taxes on Vehicles	67,516.9	77,540.7	79,999.3	90,224.5	72,341.8	1,30,000.0	90,000.0	1,40,000.0
iv) Taxes on Goods and Passengers	6,849.5	5,201.5	6,900.0	6,582.2	2,374.5	5,000.0	1,500.0	3,000.0
v) Taxes and Duties on Electricity	25,224.7	40,338.6	40,385.2	55,085.1	34,000.4	90,000.0	59,625.0	-
vi) Entertainment Tax	13.4	5.9	12.2	13.4	0.0	-	-	-
vii) State Goods and Services Tax	5,25,921.0	6,26,377.2	5,60,000.0	6,55,200.0	7,21,198.4	13,17,400.0	9,70,000.0	14,00,000.0
viii) Other Taxes and Duties	34,639.2	88,431.1	88,424.8	1,42,226.6	-	-	-	-
B. Share in Central Taxes (i to x)	7,88,398.0	8,47,802.0	9,16,723.0	10,12,420.0	-	-	-	-
i) Central Goods and Services Tax (CGST)	2,22,715.0	2,74,139.0	2,74,183.0	3,09,525.0	-	-	-	-
ii) Corporation Tax	2,64,466.0	2,71,353.0	2,81,608.0	3,17,934.0	-	-	-	-
iii) Income Tax	2,57,980.0	2,63,989.0	3,16,139.0	3,50,326.0	-	-	-	-
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-7.0	-7.0	-10.0	-	-	-	-
vii) Customs	30,982.0	26,894.0	31,331.0	20,659.0	-	-	-	-
viii) Union Excise Duties	9,722.0	11,264.0	11,774.0	12,353.0	-	-	-	-
ix) Service Tax	1,236.0	170.0	164.0	34.0	-	-	-	-
x) Other Taxes and Duties on Commodities and Services	1,297.0	-	1,531.0	1,599.0	-	-	-	-
II. NON-TAX REVENUE (C+D)	19,61,026.6	16,49,588.2	18,50,991.5	16,92,818.9	56,64,048.4	77,91,290.8	67,53,025.7	76,85,910.3
C. Own Non-Tax Revenue (1 to 6)	2,87,633.8	3,44,720.2	3,32,488.3	3,64,070.8	5,14,755.2	13,59,346.8	7,86,378.7	9,72,645.3
1. Interest Receipts	8,530.4	9,675.7	7,468.2	7,338.4	1,879.0	43.0	44.0	2,000.0
2. Dividends and Profits	18,090.1	18,207.1	20,169.5	19,199.0	-	2,00,000.0	-	20,000.0
3. General Services	28,946.1	27,739.0	40,996.9	41,974.5	29,503.2	41,500.0	37,503.0	49,200.0
<i>of which: State Lotteries</i>	-	-	-	-	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2022-23 (Accounts)	2023-24 (Budget Estimates)	2023-24 (Revised Estimates)	2024-25 (Budget Estimates)	2022-23 (Accounts)	2023-24 (Budget Estimates)	2023-24 (Revised Estimates)	2024-25 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	29,015.1	49,486.5	31,470.0	29,358.7	19,119.5	1,65,490.5	76,252.7	1,09,001.0
i) Education, Sports, Art and Culture	16,178.2	35,028.0	6,719.1	6,697.9	1,252.9	650.0	650.0	2,000.0
ii) Medical and Public Health	2,647.5	2,662.5	2,694.8	2,698.5	3,375.8	14,000.0	14,000.0	14,000.0
iii) Family Welfare	1.9	2.4	0.6	0.7	6.7	-	-	-
iv) Water Supply and Sanitation	6,459.6	7,056.5	7,056.5	7,949.5	11,015.9	90,000.0	60,000.0	70,000.0
v) Housing	403.0	550.8	551.8	599.4	475.5	60,000.0	500.0	20,000.0
vi) Urban Development	252.4	500.5	515.1	375.1	1,103.6	36.5	292.5	1,000.0
vii) Labour and Employment	988.4	1,225.6	1,315.9	1,315.7	881.9	800.0	800.0	1,000.0
viii) Social Security and Welfare	2,002.6	2,333.7	12,522.4	9,587.3	1,003.5	3.0	9.2	1,000.0
ix) Others	81.5	126.4	93.8	134.7	3.7	1.0	1.0	1.0
5. Fiscal Services	-	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	2,03,052.1	2,39,611.9	2,32,383.8	2,66,200.2	4,64,253.5	9,52,313.3	6,72,579.0	7,92,444.3
i) Crop Husbandry	1,235.3	1,486.8	1,499.9	1,514.4	1,813.2	1,700.0	1,731.5	2,000.0
ii) Animal Husbandry	151.8	217.3	268.3	269.2	1,210.3	2,000.0	1,700.0	2,000.0
iii) Fisheries	308.0	443.3	451.5	466.5	1,051.6	2,000.0	1,300.0	1,500.0
iv) Forestry and Wildlife	8,179.1	8,293.5	7,377.5	8,711.1	21,449.0	90,000.0	24,500.0	28,000.0
v) Plantations	0.9	2.1	2.1	2.1	-	-	-	-
vi) Co-operation	608.3	436.8	561.4	627.8	19.1	11.3	12.3	16.1
vii) Other Agricultural Programmes	12.1	83.2	83.2	83.2	60.9	93.0	64.1	73.7
viii) Major and Medium Irrigation Projects	5.4	94.7	94.7	4.7	70,622.8	1,00,000.0	1,00,000.0	1,00,000.0
ix) Minor Irrigation	104.1	233.1	233.1	256.5	932.0	5,000.0	5,000.0	5,000.0
x) Power	1,42,828.1	1,84,637.6	1,76,348.0	2,01,726.2	3,30,753.5	6,00,000.0	4,65,375.0	6,00,000.0
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	560.8	155.5	164.5	176.8	24,007.6	60,000.0	34,909.0	13,835.0
xiii) Industries@	30,291.7	29,001.1	32,132.8	37,228.8	10,116.7	72,849.0	30,000.0	30,000.0
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	7.0	42.0	5.6	6.0	-	-	-	-
xvi) Tourism	265.3	406.2	406.2	434.6	979.5	3,000.0	3,000.0	5,000.0
xvii) Others*	18,494.3	14,078.8	12,755.0	14,692.4	1,237.3	15,660.0	4,987.2	5,019.5
D. Grants from the Centre (1 to 7)**	16,73,392.9	13,04,868.0	15,18,503.3	13,28,748.2	51,49,293.1	64,31,944.0	59,66,647.0	67,13,265.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	4,72,010.6	3,91,854.0	5,27,997.7	5,89,533.0	6,02,968.3	18,88,800.0	10,89,400.0	12,00,400.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	10,48,970.0	9,11,514.0	9,11,514.0	7,37,215.0	-	-	-	-
i) Post Devolution Revenue Deficit Grants	9,37,700.0	8,05,800.0	8,05,800.0	6,25,800.0	-	-	-	-
ii) Grants for Rural Local Bodies	48,750.0	42,921.0	42,921.0	45,392.0	-	-	-	-
iii) Grants for Urban Local Bodies	24,000.0	17,693.0	17,693.0	18,723.0	-	-	-	-
iv) Grant in aid for State Disaster Response Fund	34,240.0	45,100.0	45,100.0	47,300.0	-	-	-	-
v) Others (including Health Sector Grants)	4,280.0	-	-	-	-	-	-	-
6. Grants under proviso to Article 275(1) of the Constitution	1,655.0	1,500.0	261.5	2,000.0	-	-	-	-
7. Other Grants	1,50,757.3	0.0	78,730.1	0.1	45,46,324.9	37,53,144.0	43,96,747.0	54,62,865.0
of which: GST Compensation (1)#	4.4	-	-	-	-	-	-	-
GST Compensation (2)#	1,29,326.9	-	-	-	-	-	-	-

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	JHARKHAND				KARNATAKA			
	2022-23 (Accounts)	2023-24 (Budget Estimates)	2023-24 (Revised Estimates)	2024-25 (Budget Estimates)	2022-23 (Accounts)	2023-24 (Budget Estimates)	2023-24 (Revised Estimates)	2024-25 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	80,24,521.9	98,33,715.0	95,22,875.5	1,10,80,000.0	2,29,07,975.2	2,38,40,981.0	2,26,77,989.5	2,63,17,781.7
I. TAX REVENUE (A+B)	56,52,162.4	64,63,929.0	65,23,735.5	74,53,822.0	1,78,29,811.0	2,10,55,481.0	2,00,58,349.0	2,34,37,852.0
A. Own Tax Revenue (1 to 3)	25,11,750.4	30,85,712.8	28,71,025.1	34,19,826.0	1,43,70,193.0	1,73,30,260.0	1,60,30,260.0	1,89,89,303.0
1. Taxes on Income (i-ii)	4,508.9	9,712.8	7,351.6	8,617.3	1,49,801.4	1,40,000.0	1,29,700.0	1,40,000.0
i) Agricultural Income Tax	0.0	—	0.0	0.0	-57.0	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	4,508.9	9,712.8	7,351.5	8,617.3	1,49,858.4	1,40,000.0	1,29,700.0	1,40,000.0
2. Taxes on Property and Capital Transactions (i to iii)	2,66,489.5	2,70,000.0	3,30,000.0	3,15,000.0	18,08,994.9	25,10,385.0	20,10,385.0	26,36,217.0
i) Land Revenue	1,55,725.9	1,50,000.0	1,80,000.0	1,70,000.0	36,387.4	10,385.0	10,385.0	36,217.0
ii) Stamps and Registration Fees	1,10,763.6	1,20,000.0	1,50,000.0	1,45,000.0	17,72,607.5	25,00,000.0	20,00,000.0	26,00,000.0
iii) Urban Immovable Property Tax	—	—	—	—	—	—	—	—
3. Taxes on Commodities and Services (i to viii)	22,40,751.9	28,06,000.0	25,33,673.6	30,96,208.7	1,24,11,396.7	1,46,79,875.0	1,38,90,175.0	1,62,13,086.0
i) Sales Tax (a to e)	6,27,052.9	8,69,500.0	7,78,848.0	9,12,110.9	19,08,244.7	21,10,000.0	20,48,600.0	22,12,500.0
a) Central Sales Tax	740.5	10,554.1	5,895.6	6,843.6	35,231.9	—	—	—
b) State Sales Tax/VAT	6,26,311.9	8,58,900.9	7,72,928.7	9,05,239.7	18,82,201.9	21,10,000.0	20,48,600.0	22,12,500.0
c) Surcharge on Sales Tax	0.0	8.7	4.5	5.3	—	—	—	—
d) Receipts of Turnover Tax	—	34.1	17.8	20.7	—	—	—	—
e) Other Receipts	0.6	2.2	1.4	1.7	-9,189.1	—	—	—
ii) State Excise	2,05,688.3	2,36,000.0	2,35,500.0	2,70,000.0	29,92,036.5	36,00,000.0	34,50,000.0	38,52,500.0
iii) Taxes on Vehicles	1,57,376.6	1,80,000.0	1,81,000.0	2,35,000.0	10,61,117.9	11,50,000.0	11,40,000.0	13,00,000.0
iv) Taxes on Goods and Passengers	—	—	—	—	315.9	—	—	—
v) Taxes and Duties on Electricity	1,13,181.8	1,20,000.0	1,38,000.0	1,41,290.6	3,05,209.8	2,04,875.0	1,14,875.0	2,00,586.0
vi) Entertainment Tax	47.5	47.5	56.2	57.5	123.2	—	—	—
vii) State Goods and Services Tax	11,37,402.1	14,00,000.0	12,00,000.0	15,37,473.9	61,40,329.9	76,15,000.0	71,36,700.0	86,47,500.0
viii) Other Taxes and Duties	2.8	452.5	269.4	275.9	4,018.7	—	—	—
B. Share in Central Taxes (i to x)	31,40,412.0	33,78,216.2	36,52,710.4	40,33,996.0	34,59,618.0	37,25,221.0	40,28,089.0	44,48,549.0
i) Central Goods and Services Tax (CGST)	8,87,377.0	8,47,558.0	9,71,883.7	10,73,230.9	9,78,619.0	12,04,561.0	12,13,448.0	13,60,047.0
ii) Corporation Tax	10,52,899.0	9,25,500.0	11,08,268.5	12,23,837.7	11,57,464.0	11,92,316.0	12,46,073.0	13,96,993.0
iii) Income Tax	10,27,876.0	9,00,500.0	10,80,246.4	11,92,893.4	11,33,559.0	11,59,962.0	13,71,719.0	15,39,323.0
iv) Estate Duty	—	—	—	—	—	—	—	—
v) Other Taxes on Income and Expenditure	—	287.2	148.5	174.0	—	—	—	—
vi) Taxes on Wealth	—	—	—	—	—	-31.0	-33.0	-45.0
vii) Customs	1,23,453.0	2,75,100.0	2,23,263.2	2,46,544.9	1,36,147.0	1,18,171.0	1,37,670.0	90,775.0
viii) Union Excise Duties	38,728.0	4,12,700.0	2,52,883.0	2,79,253.4	42,712.0	49,494.0	51,736.0	54,278.0
ix) Service Tax	4,911.0	12,971.0	10,017.2	11,061.8	5,417.0	748.0	747.0	150.0
x) Other Taxes and Duties on Commodities and Services	5,168.0	3,600.0	6,000.0	7,000.0	5,700.0	—	6,729.0	7,028.0
II. NON-TAX REVENUE (C+D)	23,72,359.5	33,69,786.0	29,99,139.9	36,26,178.0	50,78,164.2	27,85,500.0	26,19,640.5	28,79,929.7
C. Own Non-Tax Revenue (1 to 6)	12,83,006.0	17,25,944.4	16,11,575.7	19,30,043.0	13,91,415.2	12,50,000.0	12,00,000.0	13,49,959.7
1. Interest Receipts	28,201.7	35,000.0	39,000.0	37,363.3	1,37,686.1	19,853.0	69,853.0	41,753.0
2. Dividends and Profits	—	1,000.0	—	591.2	42,850.6	28,573.0	28,573.0	47,700.0
3. General Services	1,30,537.4	99,180.0	1,00,200.0	1,30,982.2	2,33,553.3	1,43,993.0	1,43,993.0	1,84,762.6
<i>of which: State Lotteries</i>	—	0.2	0.1	0.1	—	—	—	—

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Contd.)

(₹ Lakh)

Item	JHARKHAND				KARNATAKA			
	2022-23 (Accounts)	2023-24 (Budget Estimates)	2023-24 (Revised Estimates)	2024-25 (Budget Estimates)	2022-23 (Accounts)	2023-24 (Budget Estimates)	2023-24 (Revised Estimates)	2024-25 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	36,403.8	78,701.9	36,698.0	51,797.7	84,611.6	71,388.0	71,388.0	79,568.3
i) Education, Sports, Art and Culture	553.6	20,000.0	540.0	600.0	17,776.9	200.0	200.0	5,363.0
ii) Medical and Public Health	9,153.3	5,000.0	890.0	1,100.0	43,061.0	48,932.0	48,932.0	48,967.1
iii) Family Welfare	—	0.1	—	0.1	45.7	50.0	50.0	60.0
iv) Water Supply and Sanitation	954.0	1,500.0	1,046.0	1,450.7	569.2	1,512.0	1,512.0	302.0
v) Housing	328.3	200.0	2,870.0	3,000.0	8,551.4	7,979.0	7,979.0	8,764.0
vi) Urban Development	10,156.1	35,000.0	13,500.0	26,695.2	4,915.8	5,543.0	5,543.0	6,080.5
vii) Labour and Employment	7,130.7	8,000.0	8,650.0	8,946.1	7,395.8	5,946.0	5,946.0	8,674.8
viii) Social Security and Welfare	8,111.3	1,000.0	9,200.0	10,000.0	1,534.0	431.0	431.0	588.0
ix) Others	16.6	8,001.8	2.0	5.7	761.8	795.0	795.0	769.0
5. Fiscal Services	—	—	—	—	—	—	—	—
6. Economic Services (i to xvii)	10,87,863.1	15,12,062.5	14,35,677.7	17,09,308.7	8,92,713.6	9,86,193.0	8,86,193.0	9,96,175.7
i) Crop Husbandry	127.4	5,000.0	988.0	1,000.0	5,500.5	1,102.0	1,102.0	1,118.0
ii) Animal Husbandry	103.8	1,200.0	74.0	120.0	1,176.9	1,145.0	1,145.0	1,448.0
iii) Fisheries	517.3	1,200.0	384.0	510.0	3,158.3	2,919.0	2,919.0	3,319.0
iv) Forestry and Wildlife	63,786.1	60,575.0	78,000.0	90,000.0	32,489.3	21,892.0	21,892.0	24,107.2
v) Plantations	—	0.2	—	0.1	0.2	—	—	—
vi) Co-operation	439.0	650.0	134.0	225.0	6,056.0	4,670.0	4,670.0	5,460.0
vii) Other Agricultural Programmes	—	50.0	26.0	29.6	1.2	2.0	2.0	3.0
viii) Major and Medium Irrigation Projects	7,876.4	16,000.0	20,100.0	23,500.0	3,282.8	3,612.0	3,612.0	3,567.3
ix) Minor Irrigation	560.2	305.0	509.0	511.5	78.7	84.0	84.0	281.0
x) Power	45.7	10,000.0	206.0	938.8	24,405.5	21,434.0	21,434.0	22,138.0
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	213.5	4,800.0	141.0	315.0	7,809.8	5,033.0	5,033.0	5,346.0
xiii) Industries@	10,04,695.0	13,69,000.0	13,06,185.0	15,51,889.3	5,94,933.2	9,00,232.0	8,00,232.0	9,00,170.0
xiv) Ports and Light Houses	—	—	—	—	1,166.5	840.0	840.0	840.0
xv) Road Transport	—	0.8	0.7	0.5	3.0	—	—	—
xvi) Tourism	0.3	1.0	16.0	18.0	212.5	153.0	153.0	553.0
xvii) Others*	9,498.3	43,280.5	28,914.0	40,251.0	2,12,439.2	23,075.0	23,075.0	27,825.2
D. Grants from the Centre (1 to 7)**	10,89,353.5	16,43,841.6	13,87,564.3	16,96,135.0	36,86,749.1	15,35,500.0	14,19,640.5	15,29,970.0
1. State Plan Schemes	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	6,87,178.6	12,75,902.7	9,95,712.3	13,35,631.4	11,62,809.5	7,50,100.0	7,24,056.0	9,27,162.0
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Finance Commission Grants	1,82,659.3	2,54,900.2	2,96,920.0	2,54,461.0	3,49,525.0	5,22,300.0	5,22,300.0	5,51,808.0
i) Post Devolution Revenue Deficit Grants	—	—	—	—	—	—	—	—
ii) Grants for Rural Local Bodies	1,27,100.0	1,30,700.1	1,30,700.0	1,30,700.0	2,09,355.0	2,49,000.0	2,49,000.0	2,63,700.0
iii) Grants for Urban Local Bodies	11,640.0	33,700.0	53,160.0	35,650.0	73,770.0	1,28,200.0	1,28,200.0	1,35,800.0
iv) Grant in aid for State Disaster Response Fund	—	56,800.0	56,800.0	52,461.0	66,400.0	87,200.0	87,200.0	91,500.0
v) Others (including Health Sector Grants)	43,919.3	33,700.2	56,260.0	35,650.0	—	57,900.0	57,900.0	60,808.0
6. Grants under proviso to Article 275(1) of the Constitution	—	—	—	—	4,297.6	4,900.0	4,900.0	1,000.0
7. Other Grants	2,19,515.7	1,13,038.7	94,931.9	1,06,042.7	21,70,117.1	2,58,200.0	1,68,384.5	50,000.0
of which: GST Compensation (1)#	—	—	—	—	—	—	—	—
GST Compensation (2)#	2,06,464.7	—	—	—	20,28,839.6	2,35,000.0	1,19,140.5	—