

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

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	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)	14,81,986.6	19,41,433.4	22,18,785.5	23,51,473.0	10,28,205.7	11,48,662.5	12,73,000.5	12,38,649.1
I. TAX REVENUE (A+B)	9,93,680.7	11,03,917.0	11,73,390.0	13,39,700.0	5,84,707.5	6,19,154.8	6,66,951.8	7,41,135.1
A. Own Tax Revenue (1 to 3)	2,65,066.7	3,20,466.0	3,26,243.0	4,04,127.0	1,10,182.5	1,08,429.8	1,18,279.8	1,31,242.1
1. Taxes on Income (i-ii)	453.3	524.0	524.0	534.0	1,599.7	1,500.6	1,500.6	1,500.1
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	453.3	524.0	524.0	534.0	1,599.7	1,500.6	1,500.6	1,500.1
2. Taxes on Property and Capital Transactions (i to iii)	3,306.7	3,832.0	3,832.0	4,131.0	1,735.6	3,397.7	3,397.7	5,200.0
i) Land Revenue	490.6	585.0	585.0	706.0	955.8	1,950.0	1,950.0	2,200.0
ii) Stamps and Registration Fees	2,816.1	3,247.0	3,247.0	3,425.0	779.8	1,447.7	1,447.7	3,000.0
iii) Urban Immovable Property Tax	—	—	—	—	—	—	—	—
3. Taxes on Commodities and Services (i to viii)	2,61,306.7	3,16,110.0	3,21,887.0	3,99,462.0	1,06,847.2	1,03,531.5	1,13,381.5	1,24,542.0
i) Sales Tax (a to e)	62,177.8	79,198.0	82,743.0	1,15,595.0	11,293.9	12,000.0	13,200.0	14,000.0
a) Central Sales Tax	-1,102.9	88.0	30,444.0	—	—	—	—	—
b) State Sales Tax/VAT	39,992.5	63,911.0	44,811.0	80,491.3	11,287.8	12,000.0	13,200.0	14,000.0
c) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
d) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
e) Other Receipts	24,501.7	15,199.0	7,488.0	35,103.7	6.1	—	—	—
ii) State Excise	36,516.1	41,304.0	43,498.0	66,052.0	188.9	180.0	180.0	200.0
iii) Taxes on Vehicles	13,150.5	15,030.0	15,030.0	16,267.0	4,132.3	4,255.5	4,255.5	5,000.0
iv) Taxes on Goods and Passengers	1,405.4	1,691.0	1,691.0	1,570.0	798.5	596.0	596.0	830.0
v) Taxes and Duties on Electricity	162.1	195.0	199.0	239.0	—	—	—	—
vi) Entertainment Tax	—	—	—	—	13.5	—	—	12.0
vii) State Goods and Services Tax	1,47,703.1	1,78,506.0	1,78,506.0	1,99,475.0	90,420.2	86,500.0	95,150.0	1,04,500.0
viii) Other Taxes and Duties	191.7	186.0	220.0	264.0	—	—	—	—
B. Share in Central Taxes (i to x)	7,28,614.0	7,83,451.0	8,47,147.0	9,35,573.0	4,74,525.0	5,10,725.0	5,48,672.0	6,09,893.0
i) Central Goods and Services Tax (CGST)	2,05,815.0	2,53,331.0	2,55,023.0	2,86,031.0	1,34,169.0	1,65,144.0	1,65,171.0	1,86,461.0
ii) Corporation Tax	2,44,448.0	2,50,756.0	2,61,929.0	2,93,801.0	1,58,899.0	1,63,465.0	1,69,643.0	1,91,526.0
iii) Income Tax	2,38,399.0	2,43,952.0	2,88,526.0	3,23,735.0	1,55,409.0	1,59,030.0	1,86,869.0	2,11,040.0
iv) Estate Duty	—	—	—	—	—	—	—	—
v) Other Taxes on Income and Expenditure	—	—	—	—	—	—	—	—
vi) Taxes on Wealth	—	-7.0	-7.0	-9.0	—	-4.0	-5.0	-6.0
vii) Customs	28,634.0	24,853.0	29,142.0	19,091.0	18,669.0	16,201.0	18,874.0	12,445.0
viii) Union Excise Duties	8,980.0	10,409.0	10,952.0	11,415.0	5,858.0	6,786.0	7,093.0	7,442.0
ix) Service Tax	1,139.0	157.0	158.0	31.0	740.0	103.0	104.0	21.0
x) Other Taxes and Duties on Commodities and Services	1,199.0	—	1,424.0	1,478.0	781.0	—	923.0	964.0
II. NON-TAX REVENUE (C+D)	4,88,305.9	8,37,516.4	10,45,395.5	10,11,773.0	4,43,498.2	5,29,507.8	6,06,048.7	4,97,514.0
C. Own Non-Tax Revenue (1 to 6)	45,661.3	74,259.2	75,776.5	74,658.2	1,02,776.6	89,699.5	90,199.5	1,12,238.9
1. Interest Receipts	880.5	865.0	1,057.0	1,268.0	5,019.3	4,600.8	4,600.8	5,070.0
2. Dividends and Profits	34.6	33.0	41.0	49.0	—	—	—	—
3. General Services	2,965.5	3,008.4	4,209.5	5,120.0	9,443.0	6,966.3	6,966.3	6,107.0
<i>of which: State Lotteries</i>	—	—	—	—	1,195.1	3,500.0	3,500.0	3,500.0

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

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	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)	1,341.7	1,738.8	1,802.0	1,778.0	7,441.9	8,524.6	9,024.6	8,958.0
i) Education, Sports, Art and Culture	205.3	240.0	246.0	295.0	352.0	418.4	418.4	370.0
ii) Medical and Public Health	54.2	296.0	334.0	401.0	127.9	616.5	616.5	300.0
iii) Family Welfare	0.1	—	—	—	—	0.1	0.1	0.0
iv) Water Supply and Sanitation	787.8	855.0	855.0	646.0	6,510.6	7,200.0	7,700.0	8,000.0
v) Housing	48.9	67.0	80.0	96.0	214.3	155.0	155.0	200.0
vi) Urban Development	9.2	11.0	11.0	8.0	23.7	59.2	59.2	20.0
vii) Labour and Employment	218.9	258.0	263.0	316.0	44.7	59.2	59.2	46.0
viii) Social Security and Welfare	0.6	1.8	3.0	4.0	158.8	4.7	4.7	10.0
ix) Others	16.8	10.0	10.0	12.0	10.0	11.5	11.5	12.0
5. Fiscal Services	—	—	—	—	501.0	2,074.6	2,074.6	2,282.0
6. Economic Services (i to xvii)	40,439.0	68,614.0	68,667.0	66,443.2	80,371.5	67,533.2	67,533.2	89,821.9
i) Crop Husbandry	277.6	295.0	333.0	400.0	64.8	104.5	104.5	70.0
ii) Animal Husbandry	198.8	282.0	282.0	287.0	66.4	171.2	171.2	80.0
iii) Fisheries	4.7	5.0	5.0	5.0	30.1	146.8	146.8	50.0
iv) Forestry and Wildlife	12,975.7	17,095.0	17,095.0	14,446.0	767.4	600.0	600.0	650.0
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	4.1	6.0	6.0	7.0	28.7	121.0	121.0	60.0
vii) Other Agricultural Programmes	97.8	184.0	184.0	221.0	119.6	203.9	203.9	221.0
viii) Major and Medium Irrigation Projects	—	—	—	—	—	—	—	—
ix) Minor Irrigation	89.3	109.0	109.0	40.0	0.7	4.1	4.1	2.3
x) Power	276.1	331.0	331.0	397.0	74,134.0	62,000.0	62,000.0	84,123.0
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	102.6	113.0	123.0	148.0	13.8	63.9	63.9	30.0
xiii) Industries@	26,337.7	50,000.0	50,000.0	50,000.0	1,284.1	1,200.0	1,200.0	1,500.0
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	5.1	6.0	6.0	7.0	133.9	154.0	154.0	170.0
xvi) Tourism	2.7	3.0	3.0	259.0	300.1	350.0	350.0	350.0
xvii) Others*	66.8	185.0	190.0	226.2	3,428.0	2,413.8	2,413.8	2,515.6
D. Grants from the Centre (1 to 7)**	4,42,644.7	7,63,257.2	9,69,619.0	9,37,114.8	3,40,721.6	4,39,808.3	5,15,849.2	3,85,275.1
1. State Plan Schemes	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	3,25,328.8	5,35,013.5	6,75,788.9	6,17,459.5	1,59,997.5	2,67,041.9	3,42,355.5	2,55,930.5
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Finance Commission Grants	1,14,470.0	1,06,324.0	82,975.0	68,953.0	1,72,210.0	1,63,500.0	1,63,500.0	1,24,800.0
i) Post Devolution Revenue Deficit Grants	1,03,300.0	71,500.0	71,500.0	11,000.0	1,61,500.0	1,47,400.0	1,47,400.0	1,07,900.0
ii) Grants for Rural Local Bodies	4,050.0	14,100.0	—	14,300.0	—	7,200.0	7,200.0	7,600.0
iii) Grants for Urban Local Bodies	4,400.0	7,300.0	7,300.0	20,000.0	5,360.0	3,700.0	3,700.0	3,900.0
iv) Grant in aid for State Disaster Response Fund	2,720.0	5,822.0	2,720.0	11,653.0	3,920.0	5,200.0	5,200.0	5,400.0
v) Others (including Health Sector Grants)	—	7,602.0	1,455.0	12,000.0	1,430.0	—	—	—
6. Grants under proviso to Article 275(1) of the Constitution	—	—	—	—	1,654.1	991.4	1,718.7	991.4
7. Other Grants	2,845.8	1,21,919.7	2,10,855.1	2,50,702.3	6,860.0	8,275.0	8,275.0	3,553.2
of which: GST Compensation (1)#	—	—	—	—	37.4	—	—	—
GST Compensation (2)#	—	—	3,308.0	—	—	—	—	—

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

(₹ Lakh)

Item	NAGALAND				Odisha			
	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)	14,09,926.2	15,78,143.0	16,58,802.3	18,03,351.5	1,50,46,234.3	1,84,50,000.0	1,85,50,000.0	2,11,00,000.0
I. TAX REVENUE (A+B)	6,86,206.8	7,38,177.0	7,95,189.5	8,72,709.4	89,54,321.0	99,25,118.0	1,04,01,167.0	1,15,23,176.0
A. Own Tax Revenue (1 to 3)	1,46,187.6	1,56,972.0	1,66,732.5	1,78,653.4	46,55,388.0	53,00,000.0	54,00,000.0	60,00,000.0
1. Taxes on Income (i-iii)	3,013.4	3,294.0	3,294.0	3,294.0	28,146.0	36,000.0	31,800.0	35,000.0
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	3,013.4	3,294.0	3,294.0	3,294.0	28,146.0	36,000.0	31,800.0	35,000.0
2. Taxes on Property and Capital Transactions (i to iii)	451.5	453.0	475.0	480.0	2,73,607.8	3,26,600.0	2,91,600.0	3,37,145.0
i) Land Revenue	108.8	138.0	125.0	130.0	73,887.8	81,500.0	71,900.0	95,445.0
ii) Stamps and Registration Fees	342.7	315.0	350.0	350.0	1,99,720.0	2,45,100.0	2,19,700.0	2,41,700.0
iii) Urban Immovable Property Tax	—	—	—	—	—	—	—	—
3. Taxes on Commodities and Services (i to viii)	1,42,722.6	1,53,225.0	1,62,963.5	1,74,879.4	43,53,634.2	49,37,400.0	50,76,600.0	56,27,855.0
i) Sales Tax (a to e)	24,654.6	29,000.0	29,389.0	30,000.0	12,02,301.7	13,27,300.0	12,70,000.0	14,21,200.0
a) Central Sales Tax	—	—	—	—	1,141.3	1,052.0	1,351.8	1,349.1
b) State Sales Tax/VAT	—	—	—	—	12,01,147.5	13,26,184.4	12,68,634.7	14,19,835.7
c) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
d) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
e) Other Receipts	24,654.6	29,000.0	29,389.0	30,000.0	12.8	63.6	13.5	15.2
ii) State Excise	440.1	325.0	449.5	460.0	6,45,462.2	7,74,000.0	7,55,100.0	8,68,000.0
iii) Taxes on Vehicles	18,764.2	13,500.0	18,793.2	19,000.0	2,13,310.4	2,22,600.0	2,34,300.0	2,70,000.0
iv) Taxes on Goods and Passengers	2,158.0	2,200.0	2,200.0	2,215.0	11,478.2	19,570.0	16,570.0	21,500.0
v) Taxes and Duties on Electricity	796.9	700.0	802.3	825.0	4,21,025.1	3,93,500.0	4,24,600.0	4,25,200.0
vi) Entertainment Tax	—	—	—	—	2.4	29.9	13,016.0	7,400.0
vii) State Goods and Services Tax	95,908.8	1,07,500.0	1,11,329.5	1,22,379.4	18,60,052.1	22,00,400.0	23,50,000.0	26,07,300.0
viii) Other Taxes and Duties	—	—	—	—	2.2	0.1	13,014.0	7,255.0
B. Share in Central Taxes (i to x)	5,40,019.2	5,81,205.0	6,28,457.0	6,94,056.0	42,98,933.0	46,25,118.0	50,01,167.0	55,23,176.0
i) Central Goods and Services Tax (CGST)	1,52,679.0	1,87,934.0	1,92,033.0	2,12,193.0	12,15,019.0	14,95,545.0	13,67,100.0	15,36,200.0
ii) Corporation Tax	1,80,850.1	1,86,024.0	1,93,054.0	2,17,957.0	14,40,666.0	14,80,342.0	15,34,800.0	17,01,800.0
iii) Income Tax	1,76,856.0	1,80,976.0	2,12,657.0	2,40,163.0	14,07,390.0	14,40,173.0	15,46,500.0	17,51,500.0
iv) Estate Duty	—	—	—	—	—	—	—	—
v) Other Taxes on Income and Expenditure	—	—	—	—	—	—	—	—
vi) Taxes on Wealth	—	-5.0	-5.0	-7.0	—	-38.0	—	—
vii) Customs	21,240.0	18,437.0	21,479.0	14,163.0	1,69,033.0	1,46,718.0	2,98,000.0	3,22,800.0
viii) Union Excise Duties	6,663.0	7,722.0	8,072.0	8,468.0	53,030.0	61,450.0	1,84,000.0	1,95,000.0
ix) Service Tax	842.0	117.0	117.0	23.0	6,718.0	928.0	11,200.0	8,500.0
x) Other Taxes and Duties on Commodities and Services	889.1	—	1,050.0	1,096.0	7,077.0	—	59,567.0	7,376.0
II. NON-TAX REVENUE (C+D)	7,23,719.4	8,39,966.0	8,63,612.8	9,30,642.1	60,91,913.3	85,24,882.0	81,48,833.0	95,76,824.0
C. Own Non-Tax Revenue (1 to 6)	47,841.0	38,083.6	68,491.5	46,351.2	42,71,953.7	52,50,000.0	52,50,000.0	58,00,000.0
1. Interest Receipts	713.0	550.0	1,445.5	1,000.0	1,65,650.5	2,12,900.0	1,15,700.0	1,58,000.0
2. Dividends and Profits	246.8	214.0	329.0	300.0	58,450.0	1,00,000.0	1,23,136.7	2,00,000.0
3. General Services	10,916.3	775.0	28,221.5	2,997.0	83,489.2	1,17,435.0	1,76,008.0	1,60,463.0
<i>of which: State Lotteries</i>	—	—	—	—	—	—	—	—

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(₹ Lakh)

Item	NAGALAND				Odisha			
	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)	2,304.6	1,471.3	2,049.6	2,049.3	32,329.9	46,840.0	68,151.0	62,138.0
i) Education, Sports, Art and Culture	374.2	250.0	195.0	225.0	6,663.0	7,500.0	14,046.0	12,805.0
ii) Medical and Public Health	218.3	150.0	52.0	1.0	8,863.5	17,500.0	18,685.0	17,035.0
iii) Family Welfare	—	—	—	—	63.3	90.0	133.0	122.0
iv) Water Supply and Sanitation	298.0	3.3	312.3	325.0	7,116.9	9,500.0	15,003.0	13,679.0
v) Housing	1,342.8	1,050.0	1,460.8	1,465.0	2,933.7	4,200.0	6,184.0	5,639.0
vi) Urban Development	4.0	4.0	3.5	3.8	1,332.7	650.0	2,809.0	2,562.0
vii) Labour and Employment	19.6	3.0	12.5	15.0	1,606.5	2,700.0	3,386.0	3,088.0
viii) Social Security and Welfare	11.9	2.0	10.4	11.0	220.0	450.0	463.0	423.0
ix) Others	35.9	9.0	3.0	3.5	3,530.3	4,250.0	7,442.0	6,785.0
5. Fiscal Services	1.5	—	—	—	0.1	—	0.2	0.2
6. Economic Services (i to xvii)	33,658.8	35,073.3	36,446.0	40,005.0	39,32,034.1	47,72,825.0	47,67,004.1	52,19,398.8
i) Crop Husbandry	9.2	9.0	10.0	10.1	1,072.8	1,800.0	2,261.0	2,062.0
ii) Animal Husbandry	58.6	60.0	61.5	65.0	291.7	490.0	615.0	561.0
iii) Fisheries	0.5	2.0	0.0	0.0	198.6	550.0	418.0	382.0
iv) Forestry and Wildlife	2,660.3	2,000.0	2,669.9	2,700.0	2,393.6	7,800.0	5,046.0	4,600.0
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	24.7	190.0	2.8	3.0	453.6	970.0	956.0	872.0
vii) Other Agricultural Programmes	2.5	—	—	—	253.8	870.0	535.0	488.0
viii) Major and Medium Irrigation Projects	—	—	—	—	90,920.3	1,09,200.0	89,446.0	1,00,368.0
ix) Minor Irrigation	6.4	—	0.0	0.0	1,478.6	8,500.0	1,454.0	1,632.0
x) Power	28,634.7	31,000.0	31,500.0	35,000.0	245.8	150.0	518.0	473.0
xi) Petroleum	—	—	—	—	274.1	200.0	577.0	527.0
xii) Village and Small Industries	17.2	15.0	16.6	17.0	137.6	450.0	290.0	265.0
xiii) Industries@	1,003.1	450.0	1,000.0	1,000.0	37,64,472.6	45,25,750.0	45,17,655.0	48,60,508.0
xiv) Ports and Light Houses	—	—	—	—	19,501.1	35,000.0	41,110.0	37,480.0
xv) Road Transport	791.6	680.0	813.6	825.0	—	0.0	0.0	0.0
xvi) Tourism	57.8	50.0	63.8	65.0	704.0	2,500.0	1,484.0	1,353.0
xvii) Others*	392.2	617.3	307.9	319.9	49,636.1	78,595.0	1,04,639.1	2,07,827.8
D. Grants from the Centre (1 to 7)**	6,75,878.4	8,01,882.4	7,95,121.3	8,84,290.9	18,19,959.7	32,74,882.0	28,98,833.0	37,76,824.0
1. State Plan Schemes	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	2,02,258.6	3,24,390.4	3,25,139.3	4,50,898.9	11,62,881.9	20,49,601.7	18,39,154.8	25,32,258.0
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Finance Commission Grants	4,73,619.8	4,77,492.0	4,69,982.0	4,33,392.0	4,22,080.1	6,25,084.0	6,80,694.3	7,01,193.8
i) Post Devolution Revenue Deficit Grants	4,53,000.0	4,44,700.0	4,44,700.0	4,06,800.0	—	—	—	—
ii) Grants for Rural Local Bodies	—	—	—	—	1,85,330.1	2,03,507.0	2,98,884.3	2,71,324.8
iii) Grants for Urban Local Bodies	6,100.0	14,991.0	14,270.0	15,500.0	85,100.0	1,09,701.0	1,37,242.0	1,09,124.1
iv) Grant in aid for State Disaster Response Fund	3,870.0	4,600.0	5,020.0	4,800.0	1,51,650.0	1,76,900.0	2,44,568.0	1,85,745.0
v) Others (including Health Sector Grants)	10,649.8	13,201.0	5,992.0	6,292.0	—	1,34,976.0	0.1	1,35,000.0
6. Grants under proviso to Article 275(1) of the Constitution	—	—	—	—	11,238.8	16,730.0	18,125.0	24,181.3
7. Other Grants	—	—	—	—	2,23,758.9	5,83,466.3	3,60,859.0	5,19,190.9
of which: GST Compensation (1)#	—	—	—	—	—	—	—	—
GST Compensation (2)#	—	—	—	—	1,88,695.5	4,15,700.0	3,04,311.8	3,00,000.0