

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

(₹ Lakh)

Item	TELANGANA				TRIPURA			
	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
<b>TOTAL REVENUE (I+II)</b>	<b>1,59,35,029.5</b>	<b>2,16,56,697.0</b>	<b>1,69,08,958.6</b>	<b>2,21,24,222.9</b>	<b>18,30,901.3</b>	<b>22,30,757.3</b>	<b>22,35,377.3</b>	<b>22,95,754.3</b>
<b>I. TAX REVENUE (A+B)</b>	<b>1,26,61,708.9</b>	<b>1,52,49,949.0</b>	<b>1,35,54,017.6</b>	<b>1,64,39,764.0</b>	<b>9,72,390.9</b>	<b>10,59,200.0</b>	<b>11,27,582.0</b>	<b>12,38,406.0</b>
<b>A. Own Tax Revenue (1 to 3)</b>	<b>1,06,94,893.9</b>	<b>1,31,02,865.0</b>	<b>1,11,79,813.6</b>	<b>1,38,18,126.0</b>	<b>2,59,719.2</b>	<b>2,90,888.1</b>	<b>3,07,579.0</b>	<b>3,32,889.0</b>
<b>1. Taxes on Income (i-iii)</b>	<b>72,153.1</b>	<b>65,000.0</b>	<b>81,098.2</b>	<b>90,000.0</b>	<b>3,819.3</b>	<b>4,278.0</b>	<b>4,200.2</b>	<b>4,600.3</b>
i) Agricultural Income Tax	—	—	—	—	20.3	23.0	0.2	0.3
ii) Taxes on Professions, Trades, Callings and Employment	72,153.1	65,000.0	81,098.2	90,000.0	3,799.0	4,255.0	4,200.0	4,600.0
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>14,22,848.1</b>	<b>18,68,705.0</b>	<b>14,29,764.7</b>	<b>18,24,481.3</b>	<b>11,512.2</b>	<b>12,895.1</b>	<b>14,566.8</b>	<b>16,375.1</b>
i) Land Revenue	26.8	1,205.0	34.9	1,120.0	1,259.0	1,411.0	2,066.7	2,500.0
ii) Stamps and Registration Fees	14,22,818.5	18,50,000.0	14,29,556.2	18,22,881.8	10,253.2	11,484.0	12,500.0	13,875.0
iii) Urban Immovable Property Tax	2.8	17,500.0	173.6	479.5	0.1	0.1	0.1	0.1
<b>3. Taxes on Commodities and Services (i to viii)</b>	<b>91,99,892.7</b>	<b>1,11,69,160.0</b>	<b>96,68,950.7</b>	<b>1,19,03,644.7</b>	<b>2,44,387.7</b>	<b>2,73,715.0</b>	<b>2,88,812.0</b>	<b>3,11,913.6</b>
i) Sales Tax (a to e)	29,60,420.6	39,50,000.0	29,98,955.1	33,44,921.0	46,357.0	51,920.0	56,768.0	63,012.0
a) Central Sales Tax	13,985.9	3,68,200.0	4,800.2	16,020.0	—	—	—	—
b) State Sales Tax/VAT	29,46,336.3	35,66,400.0	29,94,122.3	33,20,881.0	46,357.0	51,920.0	56,768.0	63,012.0
c) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
d) Receipts of Turnover Tax	6.7	11,800.0	1.0	5,000.0	—	—	—	—
e) Other Receipts	91.6	3,600.0	31.5	3,020.0	—	—	—	—
ii) State Excise	18,47,045.4	19,88,490.0	20,29,888.7	25,61,752.5	36,810.7	41,228.0	43,000.0	47,730.0
iii) Taxes on Vehicles	6,73,691.3	7,51,200.0	7,09,481.7	8,47,793.2	11,755.3	13,166.0	13,200.0	14,652.0
iv) Taxes on Goods and Passengers	2,718.5	—	-766.5	991.0	3.6	4.0	—	—
v) Taxes and Duties on Electricity	88,640.9	75,050.0	1,711.4	71,550.0	3,560.2	3,988.0	4,554.0	4,919.6
vi) Entertainment Tax	318.5	2,300.0	95.9	101.0	—	—	—	—
vii) State Goods and Services Tax	36,24,841.3	44,00,000.0	39,29,504.5	50,76,272.0	1,45,900.9	1,63,409.0	1,71,290.0	1,81,600.0
viii) Other Taxes and Duties	2,216.4	2,120.0	79.9	264.0	—	—	—	—
<b>B. Share in Central Taxes (i to x)</b>	<b>19,66,815.0</b>	<b>21,47,084.0</b>	<b>23,74,204.0</b>	<b>26,21,638.0</b>	<b>7,12,671.8</b>	<b>7,68,311.9</b>	<b>8,20,003.0</b>	<b>9,05,517.0</b>
i) Central Goods and Services Tax (CGST)	5,64,043.0	6,94,266.0	7,20,539.0	7,83,219.0	1,89,983.0	2,00,000.0	2,50,400.0	2,70,000.0
ii) Corporation Tax	6,39,938.0	6,87,208.0	7,12,634.0	7,87,225.0	2,25,497.0	2,48,600.0	2,50,000.0	3,00,000.0
iii) Income Tax	6,53,344.0	6,68,561.0	8,22,993.0	9,06,656.0	2,20,061.0	2,35,000.0	2,40,000.0	2,50,000.0
iv) Estate Duty	—	—	—	—	—	—	—	—
v) Other Taxes on Income and Expenditure	—	—	—	—	—	—	—	—
vi) Taxes on Wealth	—	-18.0	—	—	—	—	—	—
vii) Customs	78,466.0	68,110.0	83,199.0	1,15,745.0	26,433.0	28,000.0	29,000.0	29,600.0
viii) Union Excise Duties	24,620.0	28,526.0	31,486.0	24,398.0	8,296.0	8,400.0	10,782.0	10,806.0
ix) Service Tax	3,119.0	431.0	443.0	86.0	1,046.0	1,800.0	400.0	1,800.0
x) Other Taxes and Duties on Commodities and Services	3,285.0	—	2,910.0	4,309.0	41,355.8	46,511.9	39,421.0	43,311.0
<b>II. NON-TAX REVENUE (C+D)</b>	<b>32,73,320.6</b>	<b>64,06,748.0</b>	<b>33,54,941.0</b>	<b>56,84,458.9</b>	<b>8,58,510.4</b>	<b>11,71,557.3</b>	<b>11,07,795.3</b>	<b>10,57,348.3</b>
<b>C. Own Non-Tax Revenue (1 to 6)</b>	<b>19,55,399.5</b>	<b>22,80,831.0</b>	<b>23,81,950.3</b>	<b>35,20,843.9</b>	<b>40,234.9</b>	<b>45,000.0</b>	<b>45,000.0</b>	<b>47,500.0</b>
<b>1. Interest Receipts</b>	<b>26,730.0</b>	<b>16,279.0</b>	<b>2,920.6</b>	<b>71,279.0</b>	<b>2,292.5</b>	<b>2,568.0</b>	<b>3,685.0</b>	<b>3,861.0</b>
<b>2. Dividends and Profits</b>	<b>7,840.3</b>	<b>22,370.0</b>	<b>11,458.9</b>	<b>11,240.0</b>	<b>1,166.2</b>	<b>1,248.0</b>	<b>1,200.0</b>	<b>1,200.0</b>
<b>3. General Services</b>	<b>10,12,857.8</b>	<b>13,75,462.0</b>	<b>16,85,295.9</b>	<b>25,81,784.4</b>	<b>16,751.4</b>	<b>18,758.7</b>	<b>18,839.3</b>	<b>19,768.4</b>
<i>of which: State Lotteries</i>								

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

(₹ Lakh)

Item	TELANGANA				TRIPURA			
	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
<b>4. Social Services ( i to ix)</b>	<b>77,241.6</b>	<b>2,18,470.0</b>	<b>1,05,007.9</b>	<b>1,57,373.0</b>	<b>1,121.7</b>	<b>1,255.6</b>	<b>1,266.4</b>	<b>1,381.9</b>
i) Education, Sports, Art and Culture	34,312.7	76,450.0	38,890.4	74,890.0	298.3	334.0	310.0	333.0
ii) Medical and Public Health	24,565.4	93,050.0	23,967.1	48,508.0	353.9	396.0	396.0	440.0
iii) Family Welfare	15.2	60.0	31.1	60.0				
iv) Water Supply and Sanitation	178.3	350.0	281.0	350.0	145.7	163.0	160.0	166.5
v) Housing	7,865.8	30,220.0	7,635.2	15,220.0	257.1	288.0	290.0	320.0
vi) Urban Development	912.8	1,760.0	26,587.0	1,760.0	4.1	4.6	4.2	4.6
vii) Labour and Employment	7,612.4	13,430.0	5,417.8	13,435.0	58.1	65.0	102.0	113.0
viii) Social Security and Welfare	198.5	920.0	358.3	920.0	3.4	3.8	3.0	3.5
ix) Others	1,580.6	2,230.0	1,840.1	2,230.0	1.1	1.2	1.2	1.3
<b>5. Fiscal Services</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5.9</b>	<b>7.0</b>	<b>9.5</b>	<b>10.0</b>
<b>6. Economic Services ( i to xvii )</b>	<b>8,30,729.8</b>	<b>6,48,250.0</b>	<b>5,77,267.0</b>	<b>6,99,167.5</b>	<b>18,897.3</b>	<b>21,162.7</b>	<b>19,999.9</b>	<b>21,278.7</b>
i) Crop Husbandry	17,777.3	3,370.0	8,589.3	749.0	294.1	329.0	294.0	309.0
ii) Animal Husbandry	37.8	210.0	41.1	463.8	142.1	159.0	159.0	176.0
iii) Fisheries	160.5	530.0	131.8	530.0	94.5	105.5	105.0	115.0
iv) Forestry and Wildlife	30,472.1	14,530.0	3,219.7	3,080.0	1,582.5	1,772.0	1,772.0	1,861.0
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	692.0	2,470.0	677.2	2,470.0	14.8	16.0	18.0	20.0
vii) Other Agricultural Programmes	—	—	—	—	—	0.1	—	—
viii) Major and Medium Irrigation Projects	14,409.8	8,500.0	1,049.7	8,500.0	—	—	—	—
ix) Minor Irrigation	511.2	1,390.0	1,276.8	1,390.0	24.8	27.5	27.5	30.0
x) Power	1,196.7	1,860.0	1,129.4	1,860.0	—	—	—	—
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	79.5	70.0	19.3	52.0	0.1	0.1	—	—
xiii) Industries@	7,56,468.8	5,92,393.0	5,44,072.2	6,59,487.4	16,194.5	18,137.0	16,900.0	17,982.0
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	—	—	—	—	33.0	37.0	—	—
xvi) Tourism	394.3	4,420.0	414.3	4,420.0	—	—	—	—
xvii) Others*	8,529.9	18,507.0	16,646.3	16,165.4	517.2	579.5	724.4	785.7
<b>D. Grants from the Centre (1 to 7)**</b>	<b>13,17,921.1</b>	<b>41,25,917.0</b>	<b>9,72,990.7</b>	<b>21,63,615.0</b>	<b>8,18,275.4</b>	<b>11,26,557.3</b>	<b>10,62,795.3</b>	<b>10,09,848.3</b>
1. State Plan Schemes	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	5,38,746.7	9,34,450.0	6,15,865.2	15,16,800.0	3,47,539.9	6,24,973.8	5,62,196.3	5,36,628.4
4. NEC/ Special Plan Scheme	—	—	—	—	-288.7	—	—	—
5. Finance Commission Grants	3,42,298.6	3,52,192.0	2,52,842.0	4,21,815.0	4,65,490.0	4,56,400.0	4,71,600.0	4,19,900.0
i) Post Devolution Revenue Deficit Grants	—	—	—	—	4,42,300.0	4,17,400.0	4,17,400.0	3,78,800.0
ii) Grants for Rural Local Bodies	2,09,750.0	2,28,992.0	1,42,417.8	2,91,715.0	14,700.0	14,800.0	14,800.0	15,700.0
iii) Grants for Urban Local Bodies	71,750.0	73,700.0	91,544.1	78,000.0	2,100.0	7,600.0	14,800.0	8,100.0
iv) Grant in aid for State Disaster Response Fund	18,880.0	49,500.0	18,880.0	52,100.0	5,680.0	6,080.0	6,080.0	6,320.0
v) Others (including Health Sector Grants)	41,918.6	—	—	—	710.0	10,520.0	18,520.0	10,980.0
6. Grants under proviso to Article 275(1) of the Constitution	3,114.5	5,050.0	5,169.0	—	1,294.7	1,578.9	2,700.0	1,900.0
7. Other Grants	4,33,761.4	28,34,225.0	99,114.5	2,25,000.0	4,239.5	43,604.7	26,299.0	51,419.8
of which: GST Compensation (1)#	—	—	—	—	—	—	—	—
GST Compensation (2)#	4,06,151.1	1,23,725.0	62,476.5	—	—	—	—	—

Appendix I

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

(₹ Lakh)

Item	UTTARAKHAND				UTTAR PRADESH			
	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
<b>TOTAL REVENUE (I+II)</b>	<b>49,08,269.5</b>	<b>57,05,725.7</b>	<b>54,62,654.1</b>	<b>60,55,290.3</b>	<b>4,17,24,149.9</b>	<b>5,70,86,566.0</b>	<b>5,25,21,784.0</b>	<b>6,06,80,240.0</b>
<b>I. TAX REVENUE (A+B)</b>	<b>27,71,953.7</b>	<b>31,40,247.8</b>	<b>31,96,842.8</b>	<b>36,14,647.1</b>	<b>3,43,83,244.5</b>	<b>4,45,87,159.0</b>	<b>4,10,86,644.0</b>	<b>4,88,90,284.0</b>
<b>A. Own Tax Revenue (1 to 3)</b>	<b>17,10,252.7</b>	<b>19,98,267.8</b>	<b>19,62,017.8</b>	<b>22,50,932.1</b>	<b>1,74,08,714.5</b>	<b>2,62,63,400.0</b>	<b>2,13,06,451.0</b>	<b>2,70,43,168.0</b>
<b>1. Taxes on Income (i-ii)</b>	<b>1.6</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>86.6</b>	<b>-</b>	<b>-</b>	<b>-</b>
i) Agricultural Income Tax								
ii) Taxes on Professions, Trades, Callings and Employment	1.6	8.0	8.0	8.0	86.6	-	-	-
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>2,05,225.9</b>	<b>2,11,693.7</b>	<b>2,29,443.7</b>	<b>2,71,526.6</b>	<b>25,12,864.2</b>	<b>35,52,200.0</b>	<b>30,08,115.0</b>	<b>36,51,488.0</b>
i) Land Revenue	6,498.2	5,400.7	3,800.7	5,006.4	28,494.2	96,200.0	2,74,352.0	86,295.0
ii) Stamps and Registration Fees	1,98,727.7	2,06,293.1	2,25,643.1	2,66,520.2	24,84,369.9	34,56,000.0	27,33,763.0	35,65,193.0
iii) Urban Immovable Property Tax								
<b>3. Taxes on Commodities and Services (i to viii)</b>	<b>15,05,025.2</b>	<b>17,86,566.1</b>	<b>17,32,566.1</b>	<b>19,79,397.5</b>	<b>1,48,95,763.7</b>	<b>2,27,11,200.0</b>	<b>1,82,98,336.0</b>	<b>2,33,91,680.0</b>
i) Sales Tax (a to e)	2,55,523.3	2,60,343.3	2,60,343.3	2,50,377.6	31,97,916.5	41,78,800.0	36,18,000.0	42,73,316.0
a) Central Sales Tax	2,655.9	123.2	123.2	135.5	39,345.7	91,798.1	79,478.7	93,874.4
b) State Sales Tax/VAT	2,52,739.5	2,60,000.1	2,60,000.1	2,50,000.1	31,57,713.3	40,39,683.3	34,97,553.0	41,31,052.8
c) Surcharge on Sales Tax								
d) Receipts of Turnover Tax								
e) Other Receipts	127.9	220.0	220.0	242.0	857.5	47,318.6	40,968.4	48,388.9
ii) State Excise	3,52,559.9	3,94,950.7	3,89,950.7	4,43,944.7	41,25,271.3	58,00,000.0	50,00,000.0	58,30,756.0
iii) Taxes on Vehicles	1,21,154.6	1,47,500.0	1,37,500.0	1,55,000.0	9,05,949.0	12,67,200.0	8,31,409.0	12,50,473.0
iv) Taxes on Goods and Passengers	-	0.0	0.0	0.0	0.1	-	-	-
v) Taxes and Duties on Electricity	29,378.6	55,006.0	36,006.0	55,006.1	2,51,943.7	6,44,000.0	37,976.0	5,77,694.0
vi) Entertainment Tax	266.2	0.0	0.0	0.0	587.7	-	-	-
vii) State Goods and Services Tax	7,34,064.0	8,78,766.1	8,78,766.1	10,20,069.0	64,14,091.3	1,08,21,200.0	87,77,639.0	1,14,24,873.0
viii) Other Taxes and Duties	12,078.6	50,000.0	30,000.0	55,000.0	4.2		33,312.0	34,568.0
<b>B. Share in Central Taxes (i to x)</b>	<b>10,61,701.0</b>	<b>11,41,980.0</b>	<b>12,34,825.0</b>	<b>13,63,715.0</b>	<b>1,69,74,530.0</b>	<b>1,83,23,759.0</b>	<b>1,97,80,193.0</b>	<b>2,18,47,116.0</b>
i) Central Goods and Services Tax (CGST)	3,00,003.0	3,69,262.0	3,69,321.0	4,16,926.0	48,13,641.0	59,25,041.0	59,64,608.0	66,89,849.0
ii) Corporation Tax	3,55,958.0	3,65,509.0	3,79,323.0	4,28,253.0	56,50,676.0	58,64,810.0	61,26,130.0	68,71,581.0
iii) Income Tax	3,47,495.0	3,55,590.0	4,17,840.0	4,71,884.0	55,75,788.0	57,05,667.0	67,48,194.0	75,71,675.0
iv) Estate Duty								
v) Other Taxes on Income and Expenditure	-	2.0	-	-				
vi) Taxes on Wealth	-	-10.0	-10.0	-14.0	-	-152.0	-166.0	-218.0
vii) Customs	41,739.0	36,226.0	42,207.0	27,827.0	6,69,658.0	5,81,265.0	6,81,588.0	4,46,509.0
viii) Union Excise Duties	13,097.0	15,172.0	15,860.0	16,639.0	2,10,100.0	2,43,450.0	2,56,140.0	2,66,985.0
ix) Service Tax	1,662.0	229.0	226.0	46.0	26,630.0	3,678.0	3,699.0	735.0
x) Other Taxes and Duties on Commodities and Services	1,747.0	0.0	10,058.0	2,154.0	28,037.0	-		
<b>II. NON-TAX REVENUE (C+D)</b>	<b>21,36,315.9</b>	<b>25,65,477.9</b>	<b>22,65,811.2</b>	<b>24,40,643.2</b>	<b>73,40,905.4</b>	<b>1,24,99,407.0</b>	<b>1,14,35,140.0</b>	<b>1,17,89,956.0</b>
<b>C. Own Non-Tax Revenue (1 to 6)</b>	<b>4,36,654.5</b>	<b>4,76,162.7</b>	<b>4,17,473.4</b>	<b>4,87,337.5</b>	<b>13,48,946.1</b>	<b>23,79,077.0</b>	<b>11,76,113.0</b>	<b>24,43,484.0</b>
<b>1. Interest Receipts</b>	<b>75,904.0</b>	<b>7,706.1</b>	<b>8,006.0</b>	<b>8,491.4</b>	<b>1,25,938.6</b>	<b>2,16,300.0</b>	<b>21,221.0</b>	<b>2,16,500.0</b>
<b>2. Dividends and Profits</b>	<b>2,506.6</b>	<b>3,000.0</b>	<b>3,000.0</b>	<b>3,150.0</b>	<b>14,131.6</b>	<b>10,300.0</b>	<b>7,374.0</b>	<b>10,500.0</b>
<b>3. General Services</b>	<b>1,93,379.2</b>	<b>1,91,717.0</b>	<b>1,76,336.3</b>	<b>1,62,381.4</b>	<b>2,30,031.4</b>	<b>3,24,529.0</b>	<b>1,88,785.0</b>	<b>3,26,010.0</b>
<i>of which: State Lotteries</i>								

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

(₹ Lakh)

Item	UTTARAKHAND				UTTAR PRADESH			
	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
<b>4. Social Services ( i to ix)</b>	<b>52,653.8</b>	<b>51,965.5</b>	<b>57,565.5</b>	<b>58,559.1</b>	<b>2,15,054.5</b>	<b>1,89,239.0</b>	<b>2,11,757.0</b>	<b>1,91,038.0</b>
i) Education, Sports, Art and Culture	22,719.1	25,487.4	24,187.4	26,622.1	67,188.6	69,000.0	1,00,000.0	70,000.0
ii) Medical and Public Health	18,849.5	20,228.9	21,108.9	23,008.8	30,234.0	52,080.0	40,947.0	52,500.0
iii) Family Welfare	2,703.5	10.0	10.0	10.8	3,454.2	135.0	2,637.0	200.0
iv) Water Supply and Sanitation	754.9	20.0	6,000.0	2,000.0	467.8	76.0	32,646.0	100.0
v) Housing	809.7	800.0	800.0	800.0	5,128.2	4,367.0	5,441.0	4,500.0
vi) Urban Development	3,098.9	1,665.0	1,465.0	1,660.0	17,580.2	4,343.0	16,562.0	4,500.0
vii) Labour and Employment	1,627.3	1,731.2	1,181.2	1,480.2	82,058.7	10,000.0	4,901.0	10,000.0
viii) Social Security and Welfare	106.1	212.0	702.0	717.1	7,910.4	41,964.0	6,797.0	41,964.0
ix) Others	1,984.7	1,811.0	2,111.0	2,260.0	1,032.3	7,274.0	1,826.0	7,274.0
<b>5. Fiscal Services</b>	<b>—</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>26.7</b>			
<b>6. Economic Services ( i to xvii )</b>	<b>1,12,210.9</b>	<b>2,21,774.0</b>	<b>1,72,565.5</b>	<b>2,54,755.6</b>	<b>7,63,763.3</b>	<b>16,38,709.0</b>	<b>7,46,976.0</b>	<b>16,99,436.0</b>
i) Crop Husbandry	702.8	570.9	570.9	599.5	12,066.0	66,292.0	28,860.0	66,300.0
ii) Animal Husbandry	294.9	340.8	340.8	357.9	2,221.8	5,359.0	3,087.0	5,500.0
iii) Fisheries	3.4	100.2	100.2	100.2	1,199.7	1,191.0	1,000.0	1,300.0
iv) Forestry and Wildlife	47,492.9	70,000.0	60,000.0	71,000.0	32,228.0	62,270.0	34,000.0	62,500.0
v) Plantations	—	-0.0	-0.0	-0.0				
vi) Co-operation	2,874.1	2,567.5	3,067.5	3,195.9	5,901.5	3,227.0	5,435.0	5,000.0
vii) Other Agricultural Programmes	1,402.4	601.1	601.1	631.2	6,756.9	2,000.0	104.0	2,000.0
viii) Major and Medium Irrigation Projects	1,061.2	1,052.5	1,109.5	1,165.1	1,16,720.9	1,90,020.0	1,17,500.0	1,90,500.0
ix) Minor Irrigation	268.9	353.0	353.0	370.6	11,252.6	8,000.0	12,746.0	11,000.0
x) Power	7,245.7	55,000.0	33,900.0	75,050.0	96,452.3	4,98,600.0	37,488.0	4,98,600.0
xi) Petroleum								
xii) Village and Small Industries	69.2	74.0	474.0	477.7	651.2	8,932.0	605.0	8,936.0
xiii) Industries@	47,213.9	87,501.2	60,001.2	87,501.3	3,37,259.6	5,00,092.0	4,21,032.0	5,50,120.0
xiv) Ports and Light Houses								
xv) Road Transport	297.6	305.5	7,300.0	7,815.0	247.6	790.0	102.0	800.0
xvi) Tourism	341.2	300.0	1,500.0	1,500.0	878.4	900.0	980.0	1,200.0
xvii) Others*	2,942.9	3,007.4	3,247.4	4,991.3	1,39,927.0	2,91,036.0	84,037.0	2,95,680.0
<b>D. Grants from the Centre (1 to 7)**</b>	<b>16,99,661.4</b>	<b>20,89,315.2</b>	<b>18,48,337.8</b>	<b>19,53,305.6</b>	<b>59,91,959.3</b>	<b>1,01,20,330.0</b>	<b>1,02,59,027.0</b>	<b>93,46,472.0</b>
1. State Plan Schemes								
2. Central Plan Schemes								
3. Centrally Sponsored Schemes	5,96,847.0	11,11,803.5	9,94,848.1	11,68,306.6	35,57,458.4	84,19,909.0	85,58,606.0	74,21,161.8
4. NEC/ Special Plan Scheme								
5. Finance Commission Grants	8,50,123.6	8,67,511.7	8,37,489.7	7,37,499.0	12,38,373.7	15,48,761.0	15,48,761.0	17,33,419.2
i) Post Devolution Revenue Deficit Grants	7,13,700.0	6,22,300.0	6,22,300.0	4,91,600.0				
ii) Grants for Rural Local Bodies	30,743.6	66,539.7	66,539.7	69,350.0	7,46,600.0	7,54,700.0	7,54,700.0	7,99,400.0
iii) Grants for Urban Local Bodies	17,120.0	44,600.0	29,900.0	35,750.0	3,47,782.0	3,88,800.0	3,88,800.0	5,11,800.0
iv) Grant in aid for State Disaster Response Fund	78,720.0	1,03,300.0	1,03,300.0	1,08,490.0	1,40,160.0	2,13,150.0	2,13,150.0	2,23,875.0
v) Others (including Health Sector Grants)	9,840.0	30,772.0	15,450.0	32,309.0	3,831.7	1,92,111.0	1,92,111.0	1,98,344.2
6. Grants under proviso to Article 275(1) of the Constitution		0.0	0.0	0.0	1,135.9	4,160.0	4,160.0	4,150.0
7. Other Grants	2,52,690.8	1,10,000.0	16,000.0	47,500.0	11,94,991.4	1,47,500.0	1,47,500.0	1,87,741.0
of which: GST Compensation (1)#								
GST Compensation (2)#	2,13,561.2	0.0	0.0	0.0	11,29,098.1	—		

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

(₹ Lakh)

Item	WEST BENGAL			
	2022-23 (Accounts)	2023-24 (Budget Estimates)	2023-24 (Revised Estimates)	2024-25 (Budget Estimates)
1	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>1,95,54,416.7</b>	<b>2,12,63,702.8</b>	<b>2,08,65,908.7</b>	<b>2,36,25,108.9</b>
<b>I. TAX REVENUE (A+B)</b>	<b>1,55,04,348.7</b>	<b>1,65,43,908.7</b>	<b>1,75,93,503.9</b>	<b>1,95,24,920.9</b>
<b>A. Own Tax Revenue (1 to 3)</b>	<b>83,60,855.7</b>	<b>88,59,553.7</b>	<b>92,74,216.9</b>	<b>1,02,34,891.9</b>
<b>1. Taxes on Income (i+ii)</b>	<b>73,120.3</b>	<b>76,653.9</b>	<b>78,765.0</b>	<b>84,830.0</b>
i) Agricultural Income Tax	-13.2	30.0	1.0	1.0
ii) Taxes on Professions, Trades, Callings and Employment	73,133.5	76,623.9	78,764.0	84,829.0
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>10,04,961.6</b>	<b>10,86,458.8</b>	<b>9,75,852.9</b>	<b>10,77,064.9</b>
i) Land Revenue	3,17,343.1	3,39,080.0	3,13,509.9	3,47,019.9
ii) Stamps and Registration Fees	6,87,618.5	7,47,378.8	6,62,343.0	7,30,045.0
iii) Urban Immovable Property Tax	-	-	-	-
<b>3. Taxes on Commodities and Services (i to viii)</b>	<b>72,82,773.8</b>	<b>76,96,441.1</b>	<b>82,19,599.0</b>	<b>90,72,997.0</b>
i) Sales Tax (a to e)	11,84,030.9	13,89,756.0	12,21,818.0	13,22,796.0
a) Central Sales Tax	47,599.2	60,757.7	49,892.0	50,000.0
b) State Sales Tax/VAT	11,36,431.7	13,28,998.2	11,71,926.0	12,72,796.0
c) Surcharge on Sales Tax	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-
e) Other Receipts	-	0.1	-	-
ii) State Excise	16,26,645.5	17,92,155.7	18,85,106.0	21,84,636.0
iii) Taxes on Vehicles	3,39,184.6	3,58,390.2	3,78,985.0	4,09,303.0
iv) Taxes on Goods and Passengers	-10.0	-	75,000.0	30,000.0
v) Taxes and Duties on Electricity	2,77,407.5	3,12,580.8	3,10,000.0	3,28,600.0
vi) Entertainment Tax	7.1	4.9	8.4	8.7
vii) State Goods and Services Tax	37,96,712.1	37,79,185.6	42,85,814.0	47,33,655.0
viii) Other Taxes and Duties	58,796.1	64,367.9	62,867.6	63,998.3
<b>B. Share in Central Taxes (i to x)</b>	<b>71,43,493.0</b>	<b>76,84,355.0</b>	<b>83,19,287.0</b>	<b>92,90,029.0</b>
i) Central Goods and Services Tax (CGST)	20,18,674.0	24,84,759.0	23,11,102.0	25,82,024.0
ii) Corporation Tax	23,94,649.0	24,59,500.0	28,33,579.0	31,60,937.0
iii) Income Tax	23,38,298.0	23,92,760.0	27,55,958.0	30,86,554.0
iv) Estate Duty	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-
vi) Taxes on Wealth	-	-64.0	-	-
vii) Customs	2,80,831.0	2,43,763.0	3,11,723.0	3,42,896.0
viii) Union Excise Duties	88,113.0	1,02,095.0	96,925.0	1,06,618.0
ix) Service Tax	11,170.0	1,542.0	10,000.0	11,000.0
x) Other Taxes and Duties on Commodities and Services	11,758.0	-	-	-
<b>II. NON-TAX REVENUE (C+D)</b>	<b>40,50,068.1</b>	<b>47,19,794.1</b>	<b>32,72,404.8</b>	<b>41,00,188.0</b>
<b>C. Own Non-Tax Revenue (1 to 6)</b>	<b>2,19,681.6</b>	<b>6,37,687.7</b>	<b>3,14,807.8</b>	<b>6,31,747.0</b>
<b>1. Interest Receipts</b>	<b>31,798.6</b>	<b>4,76,162.0</b>	<b>33,705.7</b>	<b>3,55,728.1</b>
<b>2. Dividends and Profits</b>	<b>16,502.0</b>	<b>17,413.2</b>	<b>42,311.5</b>	<b>43,750.2</b>
<b>3. General Services</b>	<b>48,171.7</b>	<b>43,063.2</b>	<b>87,752.1</b>	<b>75,652.5</b>
of which: State Lotteries	5,640.0	5,704.8	5,978.4	6,337.1

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

(₹ Lakh)

Item	WEST BENGAL			
	2022-23 (Accounts)	2023-24 (Budget Estimates)	2023-24 (Revised Estimates)	2024-25 (Budget Estimates)
1	2	3	4	5
<b>4. Social Services ( i to ix)</b>	<b>49,270.3</b>	<b>44,372.3</b>	<b>77,017.3</b>	<b>78,533.1</b>
i) Education, Sports, Art and Culture	9,416.7	7,135.7	13,218.9	13,867.3
ii) Medical and Public Health	23,099.0	18,572.8	30,138.6	29,684.0
iii) Family Welfare	0.1	0.1	0.1	0.1
iv) Water Supply and Sanitation	2,643.3	1,616.0	11,294.6	11,658.0
v) Housing	5,586.7	3,452.0	4,091.5	4,249.5
vi) Urban Development	5,813.4	6,773.0	12,867.7	13,438.6
vii) Labour and Employment	1,013.5	2,262.0	1,074.6	1,138.8
viii) Social Security and Welfare	1,093.7	4,223.9	2,454.1	2,544.4
ix) Others	603.9	336.8	1,877.2	1,952.4
<b>5. Fiscal Services</b>	-	-	-	-
<b>6. Economic Services ( i to xvii )</b>	<b>73,939.1</b>	<b>56,677.0</b>	<b>74,021.1</b>	<b>78,083.2</b>
i) Crop Husbandry	4,822.0	2,004.5	1,066.4	1,117.2
ii) Animal Husbandry	396.2	303.6	451.4	458.5
iii) Fisheries	87.9	119.7	220.9	228.8
iv) Forestry and Wildlife	9,307.3	10,760.4	9,630.5	10,205.4
v) Plantations	0.6	0.8	0.7	0.7
vi) Co-operation	1,131.4	1,045.2	1,251.1	1,324.6
vii) Other Agricultural Programmes	65.0	34.4	71.1	75.3
viii) Major and Medium Irrigation Projects	1,042.3	648.3	1,104.4	1,170.6
ix) Minor Irrigation	2,016.6	1,599.8	2,183.1	2,306.9
x) Power	0.0	-	0.0	0.0
xi) Petroleum	1.6	3.0	1.7	1.8
xii) Village and Small Industries	483.5	359.3	512.5	543.2
xiii) Industries@	33,220.1	21,531.8	35,213.3	37,326.1
xiv) Ports and Light Houses	51.6	65.6	54.7	58.0
xv) Road Transport	1,366.9	275.8	1,448.9	1,535.8
xvi) Tourism	124.4	92.7	131.8	139.7
xvii) Others*	19,821.7	17,832.2	20,678.7	21,590.4
<b>D. Grants from the Centre (1 to 7)**</b>	<b>38,30,386.5</b>	<b>40,82,106.4</b>	<b>29,57,597.0</b>	<b>34,68,441.0</b>
1. State Plan Schemes	-	-	-	-
2. Central Plan Schemes	-	-	-	-
3. Centrally Sponsored Schemes	9,87,807.1	24,21,357.4	13,41,898.0	26,00,642.0
4. NEC/ Special Plan Scheme	-	-	-	-
5. Finance Commission Grants	19,82,447.6	15,51,249.0	15,56,749.0	8,19,102.0
i) Post Devolution Revenue Deficit Grants	13,58,700.0	8,35,300.0	8,35,300.0	56,800.0
ii) Grants for Rural Local Bodies	3,80,516.6	3,95,536.0	3,95,536.0	4,18,438.0
iii) Grants for Urban Local Bodies	1,47,651.0	2,08,913.0	2,08,913.0	2,20,964.0
iv) Grant in aid for State Disaster Response Fund	84,960.0	89,200.0	93,600.0	98,300.0
v) Others (including Health Sector Grants)	10,620.0	22,300.0	23,400.0	24,600.0
6. Grants under proviso to Article 275(1) of the Constitution	4,186.5	12,000.0	1,500.0	5,000.0
7. Other Grants	8,55,945.3	97,500.0	57,450.0	43,697.0
of which: GST Compensation (1)#	-	-	-	-
GST Compensation (2)#	8,22,776.5	-	-	-