

Appendix I

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

(₹ Million)

Item	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>234,404.8</b>	<b>262,703.7</b>	<b>266,767.0</b>	<b>277,138.9</b>	<b>357,806.1</b>	<b>504,603.4</b>	<b>501,739.4</b>	<b>580,681.6</b>
<b>I. TAX REVENUE (A+B)</b>	<b>103,069.8</b>	<b>118,030.0</b>	<b>115,507.0</b>	<b>127,649.9</b>	<b>151,396.7</b>	<b>187,198.9</b>	<b>179,417.1</b>	<b>196,417.0</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>66,958.1</b>	<b>74,693.7</b>	<b>72,170.7</b>	<b>79,457.8</b>	<b>73,261.9</b>	<b>92,198.9</b>	<b>84,417.1</b>	<b>99,307.0</b>
<b>1. Taxes on Income (i+ii)</b>	–	–	–	–	–	–	–	–
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	–	–	–	–	–	–	–	–
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>2,129.5</b>	<b>2,657.8</b>	<b>2,657.8</b>	<b>2,897.3</b>	<b>2,764.1</b>	<b>3,341.9</b>	<b>3,411.9</b>	<b>3,421.9</b>
i) Land Revenue	74.3	180.1	180.1	196.3	121.8	91.9	91.9	91.9
ii) Stamps and Registration Fees	2,055.2	2,477.7	2,477.7	2,701.0	2,642.3	3,250.0	3,320.0	3,330.0
iii) Urban Immovable Property Tax	–	–	–	–	–	–	–	–
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>64,828.6</b>	<b>72,036.0</b>	<b>69,513.0</b>	<b>76,560.4</b>	<b>70,497.9</b>	<b>88,857.0</b>	<b>81,005.2</b>	<b>95,885.1</b>
i) Sales Tax (a to e)	39,930.0	47,156.7	45,047.9	51,354.8	52,765.4	69,850.0	62,376.5	74,850.0
a) State Sales Tax/VAT	24,916.6	–	–	–	26,589.4	60,235.4	51,375.6	63,849.1
b) Central Sales Tax	4,967.3	5,284.1	5,046.5	5,753.0	–	–	–	–
c) Surcharge on Sales Tax	–	–	–	–	889.6	–	–	–
d) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
e) Other Receipts	10,046.1	41,872.6	40,001.4	45,601.8	25,286.4	9,614.6	11,000.9	11,000.9
ii) State Excise	11,312.2	12,742.6	13,514.9	13,514.9	5,328.2	5,360.0	5,360.0	6,200.0
iii) Taxes on Vehicles	3,170.5	3,057.3	2,509.5	2,646.6	1,451.5	1,995.0	1,605.2	1,685.1
iv) Taxes on Goods and Passengers	1,152.8	1,508.6	1,332.8	1,452.7	6,662.2	8,150.0	8,123.5	9,250.0
v) Taxes and Duties on Electricity	5,510.6	3,393.0	3,354.3	3,500.0	4,288.7	3,500.0	3,500.0	3,850.0
vi) Entertainment Tax	13.8	13.1	28.5	31.0	1.9	2.0	40.0	50.0
vii) Other Taxes and Duties	3,738.8	4,164.7	3,725.2	4,060.4	–	–	–	–
<b>B. Share in Central Taxes (i to ix)</b>	<b>36,111.7</b>	<b>43,336.3</b>	<b>43,336.3</b>	<b>48,192.1</b>	<b>78,134.8</b>	<b>95,000.0</b>	<b>95,000.0</b>	<b>97,110.0</b>
i) Corporation Tax	11,356.1	13,758.7	13,758.7	14,216.5	29,765.2	44,267.1	44,267.1	45,250.3
ii) Income Tax	7,866.8	9,698.0	9,698.0	12,428.9	20,757.3	20,412.3	20,412.3	20,865.7
iii) Estate Duty	–	–	–	–	–	–	–	–
iv) Other Taxes on Income and Expenditure	0.3	–	–	–	0.6	–	–	–
v) Taxes on Wealth	3.2	-0.3	-0.3	-0.4	6.0	170.4	170.4	174.2
vi) Customs	5,791.3	6,973.7	6,973.7	6,785.5	15,071.3	18,374.2	18,374.2	18,782.3
vii) Union Excise Duties	4,845.7	5,443.6	5,443.6	7,092.7	12,476.6	11,776.0	11,776.0	12,037.6
viii) Service Tax	6,219.0	7,462.6	7,462.6	7,668.9	–	–	–	–
ix) Other Taxes and Duties on Commodities and Services	29.3	–	–	–	57.8	–	–	–
<b>II. NON-TAX REVENUE (C+D)</b>	<b>131,335.0</b>	<b>144,673.7</b>	<b>151,260.0</b>	<b>149,489.0</b>	<b>206,409.3</b>	<b>317,404.5</b>	<b>322,322.3</b>	<b>384,264.6</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>18,371.5</b>	<b>16,685.0</b>	<b>15,108.2</b>	<b>16,020.6</b>	<b>39,127.9</b>	<b>40,185.1</b>	<b>52,242.9</b>	<b>53,075.9</b>
<b>1. Interest Receipts</b>	<b>938.4</b>	<b>782.5</b>	<b>825.7</b>	<b>801.6</b>	<b>963.5</b>	<b>209.4</b>	<b>24.3</b>	<b>24.3</b>
<b>2. Dividends and Profits</b>	<b>1,119.4</b>	<b>1,111.7</b>	<b>1,115.2</b>	<b>1,110.6</b>	<b>541.3</b>	<b>600.0</b>	<b>50.0</b>	<b>50.0</b>

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

(₹ Million)

Item	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>3. General Services</b>	<b>1,650.8</b>	<b>1,692.5</b>	<b>1,704.9</b>	<b>1,965.4</b>	<b>1,032.1</b>	<b>958.1</b>	<b>1,266.7</b>	<b>1,204.1</b>
<i>of which:</i> State Lotteries	–	–	–	–	–	–	–	–
<b>4. Social Services ( i to ix)</b>	<b>2,793.3</b>	<b>3,004.1</b>	<b>3,012.7</b>	<b>3,290.1</b>	<b>949.4</b>	<b>963.9</b>	<b>973.6</b>	<b>1,042.6</b>
i) Education, Sports, Art and Culture	2,063.7	2,117.1	2,117.1	2,328.8	53.5	25.9	44.2	46.0
ii) Medical and Public Health	57.2	95.4	95.4	91.1	225.3	269.8	260.2	312.4
iii) Family Welfare	0.2	0.5	0.5	0.3	–	–	–	–
iv) Housing	35.7	43.4	43.4	47.7	31.5	28.8	29.9	30.7
v) Urban Development	68.0	71.6	70.0	80.0	6.4	3.0	3.0	3.0
vi) Labour and Employment	73.2	81.4	81.4	82.8	158.4	30.3	30.3	30.3
vii) Social Security and Welfare	64.0	71.5	81.7	82.2	16.4	0.5	0.3	0.3
viii) Water Supply and Sanitation	418.0	503.5	503.5	553.9	457.7	605.7	605.7	620.0
ix) Others	13.4	19.7	19.7	23.2	0.1	–	–	–
<b>5. Fiscal Services</b>	–	–	–	–	–	–	–	–
<b>6. Economic Services ( i to xvii )</b>	<b>11,869.5</b>	<b>10,094.2</b>	<b>8,449.7</b>	<b>8,852.8</b>	<b>35,641.7</b>	<b>37,453.6</b>	<b>49,928.4</b>	<b>50,755.0</b>
i) Crop Husbandry	142.1	96.1	106.8	105.8	87.0	95.0	101.9	103.3
ii) Animal Husbandry	9.3	9.7	10.2	10.7	79.0	78.6	80.3	82.1
iii) Fisheries	39.8	23.2	37.7	25.5	58.5	58.7	55.5	63.5
iv) Forestry and Wildlife	344.7	877.9	425.9	443.9	678.4	857.6	859.0	859.9
v) Plantations	–	0.1	0.1	0.2	–	–	–	–
vi) Co-operation	147.7	29.0	131.7	33.5	0.9	2.0	2.0	2.0
vii) Other Agricultural Programmes	11.2	5.5	5.5	6.1	8.8	6.0	6.0	6.0
viii) Major and Medium Irrigation Projects	2.1	9.8	9.8	10.8	19,154.2	8.0	50.4	8.0
ix) Minor Irrigation	9.4	16.0	16.0	17.6	73.8	119.2	164.2	119.2
x) Power	9,236.8	7,000.0	6,013.3	6,500.0	14,772.2	35,409.6	47,409.6	48,413.4
xi) Petroleum	–	–	–	–	–	–	–	–
xii) Village and Small Industries	110.3	5.3	5.3	3.5	38.2	29.3	30.3	29.3
xiii) Industries@	1,597.3	1,754.2	1,410.7	1,400.3	572.3	651.0	651.0	651.0
xiv) Ports and Light Houses	–	–	–	–	–	–	–	–
xv) Road Transport	3.8	8.9	5.2	4.3	–	–	–	–
xvi) Tourism	9.0	16.7	9.4	19.3	16.5	48.0	46.0	74.0
xvii) Others*	205.9	241.7	262.2	271.4	102.0	90.7	472.1	343.3
<b>D. Grants from the Centre (1 to 5)</b>	<b>112,963.5</b>	<b>127,988.8</b>	<b>136,151.8</b>	<b>133,468.5</b>	<b>167,281.4</b>	<b>277,219.5</b>	<b>270,079.5</b>	<b>331,188.7</b>
1. State Plan Schemes	7,555.2	9,864.5	9,888.7	10,314.3	43,649.5	60,000.0	60,000.0	85,000.0
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–
2. Central Plan Schemes	379.6	280.0	365.9	280.0	12,276.0	–	–	–
3. Centrally Sponsored Schemes	19,785.5	29,491.8	36,182.9	32,770.9	–	88,841.7	76,778.6	100,028.3
4. NEC/ Special Plan Scheme	–	–	–	–	–	–	–	–
5. Non-Plan Grants (a to c)	85,243.2	88,352.5	89,714.3	90,103.3	111,355.9	128,377.8	133,300.9	146,160.3
a) Statutory Grants	82,237.5	86,027.7	86,456.9	87,686.9	102,597.2	8,104.4	8,104.4	9,335.5
b) Grants for relief on account of Natural Calamities	2,127.2	2,230.0	2,230.0	2,340.0	2,295.0	2,410.0	2,410.0	2,530.0
c) Others	878.5	94.8	1,027.4	76.4	6,463.7	117,863.4	122,786.5	134,294.8

See 'Notes to Appendix I'.

Appendix I

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

(₹ Million)

Item	JHARKHAND				KARNATAKA			
	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>406,383.5</b>	<b>557,564.2</b>	<b>576,509.6</b>	<b>656,074.2</b>	<b>1,188,173.1</b>	<b>1,307,580.8</b>	<b>1,328,672.6</b>	<b>1,448,915.4</b>
<b>I. TAX REVENUE (A+B)</b>	<b>274,477.0</b>	<b>355,286.6</b>	<b>349,856.6</b>	<b>409,346.9</b>	<b>995,335.3</b>	<b>1,108,432.9</b>	<b>1,109,707.5</b>	<b>1,218,646.1</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>114,789.5</b>	<b>170,497.9</b>	<b>167,441.3</b>	<b>198,932.0</b>	<b>755,501.9</b>	<b>838,644.5</b>	<b>822,108.1</b>	<b>899,565.6</b>
<b>1. Taxes on Income (i+ii)</b>	<b>828.8</b>	<b>1,497.9</b>	<b>1,498.2</b>	<b>1,498.2</b>	<b>8,525.6</b>	<b>9,430.0</b>	<b>8,567.9</b>	<b>8,980.0</b>
i) Agricultural Income Tax	–	–	–	–	122.0	123.0	–	–
ii) Taxes on Professions, Trades, Callings and Employment	828.8	1,497.9	1,498.2	1,498.2	8,403.6	9,307.0	8,567.9	8,980.0
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>6,959.9</b>	<b>13,000.0</b>	<b>10,000.0</b>	<b>13,000.0</b>	<b>83,955.2</b>	<b>93,362.1</b>	<b>79,862.1</b>	<b>92,533.5</b>
i) Land Revenue	1,643.5	4,000.0	3,000.0	4,000.0	1,808.0	2,362.1	2,362.1	2,533.5
ii) Stamps and Registration Fees	5,316.4	9,000.0	7,000.0	9,000.0	82,147.1	91,000.0	77,500.0	90,000.0
iii) Urban Immovable Property Tax	–	–	–	–	–	–	–	–
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>107,000.7</b>	<b>156,000.0</b>	<b>155,943.1</b>	<b>184,433.8</b>	<b>663,021.1</b>	<b>735,852.4</b>	<b>733,678.1</b>	<b>798,052.1</b>
i) Sales Tax (a to e)	89,989.5	127,030.0	127,030.0	150,000.0	404,486.3	465,041.0	456,021.0	526,000.0
a) State Sales Tax/VAT	79,100.3	109,616.7	111,312.6	131,440.5	80,246.5	79,652.0	101,525.3	117,950.0
b) Central Sales Tax	10,889.2	17,480.7	15,749.7	18,597.6	22,120.6	23,698.0	22,218.0	7,250.0
c) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
d) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
e) Other Receipts	–	-67.4	-32.3	-38.1	302,119.2	361,691.0	332,277.7	400,800.0
ii) State Excise	9,124.7	15,000.0	15,000.0	16,000.0	153,328.8	165,100.0	165,100.0	180,500.0
iii) Taxes on Vehicles	6,325.9	11,000.0	11,000.0	15,000.0	50,016.9	51,600.0	54,500.0	60,060.0
iv) Taxes on Goods and Passengers	1.7	70.0	70.0	5.0	31,253.0	29,645.0	33,328.4	11,870.0
v) Taxes and Duties on Electricity	1,256.8	2,500.0	2,500.0	3,000.0	11,696.4	11,962.4	12,358.8	13,232.1
vi) Entertainment Tax	110.6	159.0	131.2	164.0	2,370.1	2,804.0	2,945.0	1,110.0
vii) Other Taxes and Duties	191.6	241.0	211.9	264.9	9,869.5	9,700.0	9,424.9	5,280.0
<b>B. Share in Central Taxes (i to ix)</b>	<b>159,687.5</b>	<b>184,788.7</b>	<b>182,415.3</b>	<b>210,414.9</b>	<b>239,833.4</b>	<b>269,788.4</b>	<b>287,599.4</b>	<b>319,080.5</b>
i) Corporation Tax	50,308.8	64,530.0	63,580.0	67,900.0	75,475.7	84,618.8	88,174.5	93,972.5
ii) Income Tax	35,033.7	46,079.9	46,079.9	48,070.0	52,524.7	65,577.1	66,682.7	82,156.4
iii) Estate Duty	–	–	–	–	–	–	–	–
iv) Other Taxes on Income and Expenditure	0.9	2.1	1.8	1.8	1.5	–	–	–
v) Taxes on Wealth	10.7	174.3	174.3	188.6	16.5	-2.6	-2.9	-2.9
vi) Customs	25,512.6	29,885.7	29,235.7	33,700.0	38,302.2	42,162.9	40,629.7	44,852.6
vii) Union Excise Duties	21,169.8	16,875.5	16,875.5	27,000.0	31,816.0	33,687.1	44,893.4	46,883.7
viii) Service Tax	27,546.8	27,241.1	26,411.1	33,483.3	41,535.6	43,745.2	47,222.1	51,218.3
ix) Other Taxes and Duties on Commodities and Services	104.2	–	56.9	71.2	161.2	-0.1	-0.1	-0.1
<b>II. NON-TAX REVENUE (C+D)</b>	<b>131,906.5</b>	<b>202,277.6</b>	<b>226,653.0</b>	<b>246,727.3</b>	<b>192,837.9</b>	<b>199,147.9</b>	<b>218,965.1</b>	<b>230,269.3</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>58,530.2</b>	<b>84,257.6</b>	<b>98,023.2</b>	<b>112,581.6</b>	<b>53,550.4</b>	<b>62,204.5</b>	<b>70,988.2</b>	<b>69,446.2</b>
<b>1. Interest Receipts</b>	<b>1,224.4</b>	<b>2,750.0</b>	<b>2,750.0</b>	<b>3,000.0</b>	<b>12,926.3</b>	<b>12,109.3</b>	<b>12,109.3</b>	<b>13,107.0</b>
<b>2. Dividends and Profits</b>	<b>4.7</b>	<b>500.0</b>	<b>500.0</b>	<b>600.0</b>	<b>694.0</b>	<b>818.1</b>	<b>818.1</b>	<b>875.6</b>

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

(₹ Million)

Item	JHARKHAND				KARNATAKA			
	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>3. General Services</b>	<b>6,229.9</b>	<b>1,600.0</b>	<b>8,862.0</b>	<b>10,029.9</b>	<b>8,442.7</b>	<b>8,987.9</b>	<b>9,169.5</b>	<b>9,803.4</b>
<i>of which:</i> State Lotteries	–	–	–	–	–	–	35.3	37.8
<b>4. Social Services ( i to ix)</b>	<b>4,060.5</b>	<b>2,596.5</b>	<b>4,905.5</b>	<b>5,964.0</b>	<b>5,488.4</b>	<b>7,957.3</b>	<b>8,141.5</b>	<b>8,811.4</b>
i) Education, Sports, Art and Culture	199.9	650.0	400.0	500.0	1,597.2	2,501.2	2,671.4	2,876.4
ii) Medical and Public Health	133.0	350.0	300.0	350.0	2,607.5	3,557.0	3,581.9	3,845.8
iii) Family Welfare	0.3	4.0	4.0	5.0	1.1	3.5	3.5	4.1
iv) Housing	16.9	30.0	29.0	35.0	526.8	599.7	580.1	600.6
v) Urban Development	2,678.2	500.0	3,000.0	3,500.0	30.6	47.8	48.0	128.8
vi) Labour and Employment	829.2	700.0	900.0	1,200.0	537.2	561.0	563.1	610.7
vii) Social Security and Welfare	37.3	60.0	50.0	60.0	62.6	233.5	234.3	252.4
viii) Water Supply and Sanitation	146.6	220.0	180.0	260.0	14.0	12.4	12.4	13.4
ix) Others	19.1	82.5	42.5	54.0	111.4	441.1	446.8	479.2
<b>5. Fiscal Services</b>	–	–	–	–	–	–	–	–
<b>6. Economic Services ( i to xvii )</b>	<b>47,010.8</b>	<b>76,811.1</b>	<b>81,005.6</b>	<b>92,987.6</b>	<b>25,999.0</b>	<b>32,332.0</b>	<b>40,749.9</b>	<b>36,848.8</b>
i) Crop Husbandry	335.5	220.9	400.0	500.0	185.0	232.4	241.6	261.7
ii) Animal Husbandry	43.3	40.0	50.0	70.0	71.7	120.0	120.2	133.1
iii) Fisheries	64.8	72.0	85.0	115.0	146.8	194.7	269.2	288.6
iv) Forestry and Wildlife	41.3	60.0	70.0	80.0	1,681.5	2,047.1	2,435.8	2,627.8
v) Plantations	–	–	–	–	–	0.1	0.1	0.2
vi) Co-operation	203.1	150.0	280.0	380.0	221.9	486.1	505.3	589.5
vii) Other Agricultural Programmes	43.9	3.5	60.0	70.0	3.8	4.1	4.1	4.4
viii) Major and Medium Irrigation Projects	612.8	2,850.0	2,500.0	3,400.0	147.1	580.9	582.0	627.8
ix) Minor Irrigation	19.7	220.0	30.0	40.0	88.1	578.5	578.5	619.6
x) Power	35.6	180.0	80.0	90.0	322.2	475.6	484.0	517.9
xi) Petroleum	–	–	–	–	–	–	–	–
xii) Village and Small Industries	137.8	30.0	180.0	200.0	388.8	514.3	522.7	582.8
xiii) Industries@	43,860.3	70,530.0	75,030.0	85,131.6	20,120.0	24,171.3	24,250.8	26,828.6
xiv) Ports and Light Houses	–	–	–	–	113.4	101.0	101.0	108.2
xv) Road Transport	–	0.2	0.2	0.3	–	0.2	0.2	0.3
xvi) Tourism	67.6	34.0	70.0	90.0	31.8	29.6	42.8	46.0
xvii) Others*	1,545.0	2,420.5	2,170.4	2,820.7	2,477.0	2,796.0	10,611.6	3,612.3
<b>D. Grants from the Centre (1 to 5)</b>	<b>73,376.4</b>	<b>118,020.0</b>	<b>128,629.8</b>	<b>134,145.7</b>	<b>139,287.5</b>	<b>136,943.4</b>	<b>147,976.9</b>	<b>160,823.1</b>
1. State Plan Schemes	49,501.8	7,974.7	86,143.2	17,047.4	81,053.1	101,314.8	90,649.7	118,264.0
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–
2. Central Plan Schemes	509.0	3,914.4	1,174.2	2,283.3	1,388.9	1,901.1	2,283.0	285.0
3. Centrally Sponsored Schemes	6,507.4	84,535.5	11,045.6	114,815.0	1,372.0	5,764.9	6,984.4	8,074.7
4. NEC/ Special Plan Scheme	–	–	–	–	–	–	–	–
5. Non-Plan Grants (a to c)	16,858.2	21,595.3	30,266.8	–	55,473.5	27,962.6	48,059.8	34,199.4
a) Statutory Grants	8,224.4	11,583.8	19,295.6	–	–	–	–	–
b) Grants for relief on account of Natural Calamities	2,730.0	3,440.0	4,449.3	–	2,070.0	2,175.0	2,175.0	2,287.5
c) Others	5,903.8	6,571.5	6,521.9	–	53,403.5	25,787.6	45,884.8	31,911.9

See 'Notes to Appendix I'.