

Appendix I

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

(₹ Lakh)

Item	HIMACHAL PRADESH				JAMMU AND KASHMIR			
	2017-18 (Accounts)	2018-19 (Budget Estimates)	2018-19 (Revised Estimates)	2019-20 (Budget Estimates)	2017-18 (Accounts)	2018-19 (Budget Estimates)	2018-19 (Revised Estimates)	2019-20 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	27,36,706.3	30,40,020.7	31,18,935.7	33,74,694.7	48,51,165.4	64,26,884.6	66,15,988.7	71,14,255.7
I. TAX REVENUE (A+B)	11,90,898.3	14,63,492.3	12,27,674.7	15,31,942.9	21,44,805.3	21,00,297.0	22,17,497.0	24,97,734.0
A. State's Own Tax Revenue (1 to 3)	7,59,251.1	8,41,810.6	6,84,697.7	7,92,142.9	10,79,708.2	8,01,947.0	9,30,757.0	10,38,728.0
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)	24,614.7	29,130.2	29,130.2	31,175.1	33,650.6	34,289.0	25,110.0	27,661.0
i) Land Revenue	1,696.5	2,119.9	2,119.9	2,251.9	2,907.5	939.0	960.0	960.0
ii) Stamps and Registration Fees	22,918.2	27,010.3	27,010.3	28,923.2	30,743.0	33,350.0	24,150.0	26,701.0
iii) Urban Immovable Property Tax	-	-	-	-	0.1	-	-	-
3. Taxes on Commodities and Services (i to viii)	7,34,636.4	8,12,680.4	6,55,567.5	7,60,967.8	10,46,057.5	7,67,658.0	9,05,647.0	10,11,067.0
i) Sales Tax (a to e)	2,52,587.1	1,31,981.8	1,27,606.4	1,49,139.0	4,49,311.2	1,41,500.0	1,30,000.0	1,40,000.0
a) State Sales Tax/VAT	1,43,004.1	79,148.2	83.2	74,406.4	4,49,026.8	1,41,500.0	1,30,000.0	1,40,000.0
b) Central Sales Tax	13,756.2	1,261.3	1,240.9	1,945.8	-	-	-	-
c) Surcharge on Sales Tax	-	-	-	-	284.4	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	95,826.8	51,572.2	1,26,282.3	72,786.8	-	-	-	-
ii) State Excise	1,31,125.2	1,42,576.0	1,42,576.0	1,62,536.7	83,315.5	70,000.0	1,20,000.0	1,40,000.0
iii) Taxes on Vehicles	36,715.7	30,011.0	34,501.8	36,288.8	22,810.9	17,500.0	22,500.0	22,500.0
iv) Taxes on Goods and Passengers	11,169.5	14,527.4	12,528.8	14,527.4	85,261.8	1,00,000.0	1,00,000.0	1,05,000.0
v) Taxes and Duties on Electricity	36,078.6	35,000.0	35,000.0	37,800.0	17,919.8	50,000.0	50,000.0	53,000.0
vi) Entertainment Tax	140.6	4.9	4.9	11.3	244.2	-	-	-
vii) SGST	2,31,799.5	4,23,464.7	2,68,235.0	3,23,799.9	3,87,194.0	3,88,658.0	4,83,147.0	5,50,567.0
viii) Other Taxes and Duties	35,020.1	35,114.7	35,114.7	36,864.7	-	-	-	-
B. Share in Central Taxes (i to x)	4,31,647.3	6,21,681.7	5,42,977.0	7,39,800.0	10,65,097.2	12,98,350.0	12,86,740.0	14,59,006.0
i) Corporation Tax	1,47,067.0	1,79,337.0	1,72,150.0	2,39,584.2	3,82,416.0	4,06,637.0	3,80,965.0	4,31,976.0
ii) Income Tax	1,24,188.0	1,58,699.8	1,39,517.0	2,01,292.2	3,22,922.2	3,55,509.0	3,37,129.0	3,82,271.0
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
v) Taxes on Wealth	-4.0	-5.0	-5.0	-5.0	-11.0	-	-	-
vi) Customs	48,470.0	31,466.8	33,699.0	46,481.6	1,26,030.0	1,94,086.0	66,846.0	75,797.0
vii) Union Excise Duties	50,650.0	30,663.2	44,450.0	28,553.9	2,02,060.0	3,42,118.0	65,143.0	73,837.0
viii) Service Tax	54,440.3	-	2,625.0	-	-	-	-	-
ix) CGST	6,836.0	2,21,519.9	1,50,541.0	2,23,893.1	31,680.0	-	4,36,657.0	4,95,125.0
x) Other Taxes and Duties on Commodities and Services	-	-	-	-	-	-	-	-
II. NON-TAX REVENUE (C+D)	15,45,807.9	15,76,528.4	18,91,260.9	18,42,751.8	27,06,360.1	43,26,587.6	43,98,491.7	46,16,521.7
C. State's Own Non-Tax Revenue (1 to 6)	2,36,384.5	1,98,119.7	2,32,366.3	2,44,285.8	4,36,211.1	5,76,104.8	5,72,700.8	6,06,622.6
1. Interest Receipts	34,054.3	31,310.4	31,310.4	31,822.4	1,920.9	242.5	248.5	246.5
2. Dividends and Profits	25,558.4	11,661.6	11,661.6	13,296.3	-	10,000.0	-	-
3. General Services	19,457.3	21,521.5	26,744.5	30,743.1	16,461.9	13,574.0	15,627.0	15,485.5
<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			
	2017-18 (Accounts)	2018-19 (Budget Estimates)	2018-19 (Revised Estimates)	2019-20 (Budget Estimates)	2017-18 (Accounts)	2018-19 (Budget Estimates)	2018-19 (Revised Estimates)	2019-20 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	27,617.0	33,546.7	33,139.4	35,855.5	13,969.6	12,069.2	12,906.0	13,541.6
i) Education, Sports, Art and Culture	18,075.8	23,288.2	23,288.2	25,235.0	506.9	831.1	448.6	468.6
ii) Medical and Public Health	1,026.8	1,088.2	1,120.1	1,246.7	2,602.7	3,764.7	4,460.0	4,770.0
iii) Family Welfare	0.4	3.6	3.6	3.9	-	-	-	-
iv) Housing	399.0	500.7	500.7	526.2	404.4	320.0	397.0	447.0
v) Urban Development	1,125.5	864.4	400.4	400.4	52.4	39.7	40.3	44.5
vi) Labour and Employment	683.7	870.6	885.8	955.9	664.8	360.1	303.0	303.0
vii) Social Security and Welfare	801.0	871.2	871.3	940.8	427.3	3.1	6.6	8.0
viii) Water Supply and Sanitation	5,295.3	5,815.5	5,815.5	6,280.7	9,306.7	6,750.0	7,250.0	7,500.0
ix) Others	209.6	244.3	253.8	266.0	4.5	0.5	0.5	0.5
5. Fiscal Services	-	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	1,29,697.6	1,00,079.6	1,29,510.4	1,32,568.5	4,03,858.7	5,40,219.1	5,43,919.3	5,77,349.0
i) Crop Husbandry	1,228.2	676.1	719.1	621.6	1,019.6	2,232.0	2,257.0	2,280.0
ii) Animal Husbandry	115.8	106.0	106.0	114.5	812.3	876.6	1,065.0	1,175.0
iii) Fisheries	337.6	396.1	396.1	427.7	573.7	650.4	700.0	800.0
iv) Forestry and Wildlife	4,687.2	4,642.6	5,226.0	5,500.0	1,812.1	9,279.7	11,393.0	12,503.0
v) Plantations	0.6	1.6	1.6	1.7	-	-	-	-
vi) Co-operation	526.2	360.2	1,368.9	447.0	9.0	20.0	20.0	20.0
vii) Other Agricultural Programmes	39.3	60.5	60.5	65.3	38.8	180.7	181.1	181.2
viii) Major and Medium Irrigation Projects	8.2	113.0	113.0	122.1	76,108.2	80.0	80.0	80.0
ix) Minor Irrigation	144.1	185.2	185.2	200.0	839.1	1,191.5	1,191.5	1,191.5
x) Power	68,760.8	72,500.0	94,799.2	97,286.0	3,15,093.9	5,04,182.5	5,04,182.5	5,34,265.0
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	63.1	51.6	92.8	92.8	267.2	306.5	372.0	466.0
xiii) Industries@	44,625.8	17,887.9	18,102.4	19,008.9	4,745.5	15,010.0	15,500.0	17,000.0
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	82.6	42.9	42.9	46.4	-	-	-	-
xvi) Tourism	327.2	202.7	202.7	219.8	156.7	1,000.0	1,080.0	1,170.0
xvii) Others*	8,751.0	2,853.3	8,094.2	8,414.9	2,382.5	5,209.3	5,897.2	6,217.3
D. Grants from the Centre (1 to 5)	13,09,423.4	13,78,408.7	16,58,894.7	15,98,466.0	22,70,149.0	37,50,482.8	38,25,790.9	40,09,899.1
1. State Plan Schemes	-	-	-	-	-	8,30,000.0	8,38,280.3	8,38,280.3
of which: Advance release of Plan	-	-	-	-	-	-	-	-
Assistance for Natural Calamities	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	3,59,026.0	4,87,883.4	4,89,726.6	4,35,056.0	9,09,619.2	10,42,376.4	10,34,096.1	10,34,096.1
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	9,50,397.5	8,90,525.3	11,69,168.1	11,63,410.0	13,60,529.8	18,78,106.4	19,53,414.5	21,37,522.7
a) Statutory Grants	8,88,858.0	8,90,525.0	8,90,525.0	8,73,410.0	11,87,949.1	1,07,711.0	1,61,556.0	1,98,746.0
b) Grants for relief on account of Natural Calamities	6,323.0	0.3	8,443.1	-	-	26,600.0	26,600.0	27,900.0
c) Others	55,216.5	-	2,70,200.0	2,90,000.0	1,72,580.7	17,43,795.4	17,65,258.5	19,10,876.7
of which: GST Compensation cess	-	-	-	-	-	-	-	-
i) GST compensation	53,900.0	-	2,70,200.0	2,90,000.0	-	3,17,489.0	2,59,153.0	2,95,434.0
ii) VAT compensation	-	-	-	-	-	-	-	-
iii) Central sales tax compensation	-	-	-	-	-	-	-	-
iv) Compensation cess	-	-	-	-	-	-	-	-

Appendix I

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

(₹ Lakh)

Item	JHARKHAND				KARNATAKA			
	2017-18 (Accounts)	2018-19 (Budget Estimates)	2018-19 (Revised Estimates)	2019-20 (Budget Estimates)	2017-18 (Accounts)	2018-19 (Budget Estimates)	2018-19 (Revised Estimates)	2019-20 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	52,75,603.2	69,12,999.9	69,57,841.0	74,35,800.0	1,46,99,964.8	1,66,39,566.0	1,65,89,695.8	1,81,86,295.8
I. TAX REVENUE (A+B)	33,49,707.1	46,24,999.2	46,35,000.0	49,85,000.0	1,18,88,233.9	1,32,03,608.0	1,31,72,770.0	1,41,55,024.0
A. State's Own Tax Revenue (1 to 3)	14,48,786.1	19,24,590.7	21,75,000.0	23,75,000.0	90,33,509.7	96,81,053.0	96,50,215.0	1,01,74,398.0
1. Taxes on Income (i+ii)	7,400.8	11,990.0	12,000.0	15,000.0	97,909.9	93,800.0	93,800.0	90,000.0
i) Agricultural Income Tax	1.9	-	-	-	1,468.8	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	7,398.9	11,990.0	12,000.0	15,000.0	96,441.1	93,800.0	93,800.0	90,000.0
2. Taxes on Property and Capital Transactions (i to iii)	62,534.7	1,10,000.0	1,05,000.0	1,35,000.0	9,21,910.1	10,68,542.0	10,68,542.0	12,06,426.0
i) Land Revenue	15,600.6	40,000.0	40,000.0	65,000.0	19,542.4	28,542.0	28,542.0	23,626.0
ii) Stamps and Registration Fees	46,934.0	70,000.0	65,000.0	70,000.0	9,02,367.7	10,40,000.0	10,40,000.0	11,82,800.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	13,78,850.6	18,02,600.8	20,58,000.0	22,25,000.0	80,13,689.7	85,18,711.0	84,87,873.0	88,77,972.0
i) Sales Tax (a to e)	5,71,469.4	4,90,000.0	4,95,000.0	5,05,000.0	25,09,316.3	13,53,205.0	13,53,205.0	15,14,900.0
a) State Sales Tax/VAT	5,46,470.8	4,46,603.7	4,73,346.3	4,82,908.8	11,98,156.6	13,53,205.0	13,53,205.0	15,34,900.0
b) Central Sales Tax	24,998.2	43,460.5	21,653.5	22,090.9	1,31,905.8	-	-	-
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	0.3	10.3	0.3	0.3	-	-	-	-
e) Other Receipts	-	-74.5	-	-	11,79,254.0	-	-	-20,000.0
ii) State Excise	84,079.8	1,00,000.0	1,10,000.0	1,60,000.0	17,94,851.4	19,75,000.0	19,75,000.0	20,95,000.0
iii) Taxes on Vehicles	77,836.9	1,10,000.0	1,05,000.0	1,20,000.0	6,20,857.4	6,65,642.0	6,65,642.0	7,10,000.0
iv) Taxes on Goods and Passengers	-	10,000.0	5,000.0	-	1,27,912.6	-	-	-
v) Taxes and Duties on Electricity	18,350.0	28,000.0	28,000.0	30,000.0	1,48,498.6	2,58,096.0	2,27,258.0	2,80,272.0
vi) Entertainment Tax	543.9	1,943.0	594.1	-	11,779.6	-	-	-
vii) SGST	6,25,831.9	10,60,000.0	13,13,600.0	14,10,000.0	27,38,689.9	42,63,968.0	42,63,968.0	42,74,800.0
viii) Other Taxes and Duties	738.9	2,657.8	805.9	-	61,783.8	2,800.0	2,800.0	3,000.0
B. Share in Central Taxes (i to x)	19,00,921.0	27,00,408.5	24,60,000.0	26,10,000.0	28,54,724.2	35,22,555.0	35,22,555.0	39,80,626.0
i) Corporation Tax	6,47,467.4	8,71,581.0	8,65,820.0	8,88,000.0	9,72,129.0	10,42,929.0	10,42,929.0	12,89,130.0
ii) Income Tax	5,46,742.0	6,17,038.0	6,00,000.0	7,50,000.0	8,20,894.0	9,22,934.0	9,22,934.0	10,83,115.0
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	10.0	-	-	-	-	-	-
v) Taxes on Wealth	-19.0	2,421.1	2,400.0	-	-29.0	-33.0	-33.0	-35.0
vi) Customs	2,13,380.0	4,32,581.0	3,01,780.0	2,95,000.0	3,20,380.0	1,83,030.0	1,83,030.0	2,50,125.0
vii) Union Excise Duties	2,23,040.0	3,46,578.1	3,40,000.0	3,06,000.0	3,34,880.0	1,78,300.0	1,78,300.0	1,53,556.0
viii) Service Tax	2,40,390.6	4,29,800.0	3,20,000.0	3,30,000.0	3,61,715.2	-	-	-
ix) CGST	29,920.0	-	30,000.0	41,000.0	44,756.0	11,95,396.0	11,95,396.0	12,04,735.0
x) Other Taxes and Duties on Commodities and Services	-	399.3	-	-	-1.0	-1.0	-1.0	-
II. NON-TAX REVENUE (C+D)	19,25,896.1	22,88,000.7	23,22,841.0	24,50,800.0	28,11,730.9	34,35,958.0	34,16,925.8	40,31,271.8
C. State's Own Non-Tax Revenue (1 to 6)	7,84,667.2	9,03,000.3	9,37,841.0	10,67,420.0	6,47,652.8	8,18,094.0	7,28,708.6	8,05,540.8
1. Interest Receipts	16,887.9	16,000.0	16,500.0	19,500.0	1,17,839.9	1,40,676.0	1,23,776.6	1,23,657.0
2. Dividends and Profits	0.1	3,000.1	50.0	100.0	7,883.2	8,914.0	2,746.3	8,780.0
3. General Services	38,470.2	70,346.0	61,518.0	55,900.0	90,959.0	1,22,436.0	1,20,557.8	1,25,746.7
<i>of which: State Lotteries</i>	6.5	-	6.8	8.6	-	405.0	-	-

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

(₹ Lakh)

Item	JHARKHAND				KARNATAKA			
	2017-18 (Accounts)	2018-19 (Budget Estimates)	2018-19 (Revised Estimates)	2019-20 (Budget Estimates)	2017-18 (Accounts)	2018-19 (Budget Estimates)	2018-19 (Revised Estimates)	2019-20 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	67,305.0	58,156.2	72,905.0	74,800.0	72,585.1	88,950.0	77,101.1	74,689.4
i) Education, Sports, Art and Culture	1,945.6	3,500.2	2,000.0	2,500.0	17,553.9	33,266.0	21,634.8	18,315.5
ii) Medical and Public Health	1,422.4	3,000.0	1,500.0	2,000.0	36,422.3	35,344.0	34,960.2	35,413.0
iii) Family Welfare	1.0	31.0	15.0	100.0	6.8	41.0	32.0	13.0
iv) Housing	2,456.2	2,800.0	2,800.0	3,200.0	6,528.6	6,105.0	6,143.7	8,320.0
v) Urban Development	12,183.1	30,000.0	22,500.0	15,000.0	1,879.7	3,244.0	3,241.2	2,696.0
vi) Labour and Employment	8,763.4	10,000.0	10,000.0	11,910.0	6,138.6	5,938.0	6,055.0	6,070.9
vii) Social Security and Welfare	13,578.2	4,000.0	14,000.0	14,000.0	1,547.2	2,572.0	2,526.0	1,649.0
viii) Water Supply and Sanitation	7,708.6	1,800.0	8,000.0	9,000.0	152.2	67.0	100.0	101.0
ix) Others	19,246.4	3,025.0	12,090.0	17,090.0	2,355.7	2,373.0	2,408.3	2,111.0
5. Fiscal Services	11.1	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	6,61,993.0	7,55,498.0	7,86,868.0	9,17,120.0	3,58,385.5	4,57,118.0	4,04,526.8	4,72,667.8
i) Crop Husbandry	16,618.6	3,091.0	17,000.0	4,120.0	1,688.1	2,793.0	2,678.7	1,173.0
ii) Animal Husbandry	1,056.7	433.0	1,100.0	1,500.0	801.9	1,473.0	1,479.4	517.0
iii) Fisheries	952.1	900.0	980.0	1,000.0	1,049.5	3,491.0	3,481.0	3,405.0
iv) Forestry and Wildlife	443.9	800.0	790.0	900.0	31,416.1	70,545.0	33,047.1	32,190.0
v) Plantations	-	-	-	-	-	1.0	-	-
vi) Co-operation	236.8	2,500.0	500.0	500.0	4,347.7	4,964.0	4,958.9	4,841.7
vii) Other Agricultural Programmes	106.5	600.0	500.0	500.0	2.7	8.0	9.3	12.5
viii) Major and Medium Irrigation Projects	27,414.4	20,365.0	27,000.0	31,000.0	1,442.3	6,587.0	2,819.0	3,028.0
ix) Minor Irrigation	462.7	600.0	700.0	700.0	1,668.4	4,183.0	4,180.0	4,155.0
x) Power	560.8	800.0	700.0	900.0	3,045.3	5,179.0	5,275.4	23,149.0
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	445.4	1,500.0	700.0	700.0	4,559.9	5,718.0	5,589.4	4,778.0
xiii) Industries@	5,94,270.1	7,00,278.0	7,16,352.0	8,50,342.0	2,75,308.3	3,00,244.0	3,00,163.4	3,55,115.0
xiv) Ports and Light Houses	-	-	-	-	542.4	471.0	475.1	560.0
xv) Road Transport	0.5	2.0	2.0	-	0.8	3.0	3.0	1.0
xvi) Tourism	106.6	556.0	100.0	400.0	152.1	460.0	460.0	25.0
xvii) Others*	19,317.9	23,073.0	20,444.0	24,558.0	32,360.1	50,998.0	39,906.9	39,717.5
D. Grants from the Centre (1 to 5)	11,41,228.8	13,85,000.5	13,85,000.0	13,83,380.0	21,64,078.1	26,17,864.0	26,88,217.2	32,25,731.0
1. State Plan Schemes	-	1,77,167.7	-	-	-	-	-	-
of which: Advance release of Plan	-	-	-	-	-	-	-	-
Assistance for Natural Calamities	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	92,033.6	-	-	-	-	-	-
3. Centrally Sponsored Schemes	7,98,524.0	11,15,799.2	10,52,911.7	11,29,515.4	11,61,724.8	11,65,807.0	11,80,286.2	10,09,113.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	3,42,704.8	-	3,32,088.3	2,53,864.6	10,02,353.3	14,52,057.0	15,07,931.0	22,16,618.0
a) Statutory Grants	1,22,757.2	-	1,77,717.0	2,12,351.0	2,47,942.9	3,48,057.0	3,46,609.0	4,61,518.0
b) Grants for relief on account	-	-	-	-	-	-	-	-
of Natural Calamities	30,075.0	-	-	-	1,14,179.4	24,000.0	81,322.0	30,200.0
c) Others	1,89,872.6	-	1,54,371.3	41,513.6	6,40,231.0	10,80,000.0	10,80,000.0	17,24,900.0
of which: GST Compensation cess	-	-	-	-	-	-	-	-
i) GST compensation	1,53,990.0	-	1,31,000.0	25,800.0	6,24,600.0	10,80,000.0	10,80,000.0	17,24,900.0
ii) VAT compensation	-	-	-	-	-	-	-	-
iii) Central sales tax compensation	-	-	-	-	-	-	-	-
iv) Compensation cess	-	-	-	-	-	-	-	-