

Appendix I

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

(₹ Million)

Item	KERALA				MADHYA PRADESH			
	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
TOTAL REVENUE (I+II)	690,326.6	846,168.6	806,200.9	935,847.4	1,055,105.9	1,260,951.4	1,260,507.5	1,391,156.7
I. TAX REVENUE (A+B)	516,858.2	618,956.2	597,726.5	703,032.4	786,114.9	901,763.6	901,993.0	1,014,015.3
A. State's Own Tax Revenue (1 to 3)	389,951.5	476,136.2	445,476.3	534,114.9	402,136.5	465,000.0	441,352.0	502,952.1
1. Taxes on Income (i+ii)	20.1	109.4	52.0	61.3	3,164.8	3,771.5	3,502.0	3,752.1
i) Agricultural Income Tax	20.1	109.4	52.0	61.3	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	–	–	–	–	3,164.8	3,771.5	3,502.0	3,752.1
2. Taxes on Property and Capital Transactions (i to iii)	31,905.7	38,394.9	33,052.5	38,685.6	47,217.5	56,978.5	49,000.0	56,500.0
i) Land Revenue	1,822.8	2,063.4	1,614.3	1,935.2	2,768.6	5,000.0	3,500.0	7,000.0
ii) Stamps and Registration Fees	28,777.3	34,694.1	29,867.0	34,898.0	38,676.9	45,000.0	39,000.0	43,000.0
iii) Urban Immovable Property Tax	1,305.6	1,637.3	1,571.2	1,852.5	5,772.0	6,978.5	6,500.0	6,500.0
3. Taxes on Commodities and Services (i to vii)	358,025.7	437,631.9	412,371.8	495,368.0	351,754.2	404,250.0	388,850.0	442,700.0
i) Sales Tax (a to e)	307,367.8	374,529.8	351,640.7	421,875.7	198,061.4	220,000.0	223,500.0	259,100.0
a) State Sales Tax/VAT	302,369.4	367,439.4	346,429.2	416,003.6	186,873.5	207,246.9	210,750.0	244,910.0
b) Central Sales Tax	3,050.6	4,784.1	3,227.7	3,531.1	11,187.9	12,753.1	12,750.0	14,190.0
c) Surcharge on Sales Tax	–	0.2	0.1	0.1	–	–	–	–
d) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
e) Other Receipts	1,947.7	2,306.2	1,983.7	2,340.9	–	–	–	–
ii) State Excise	19,641.5	23,973.6	24,080.7	29,453.4	79,228.4	90,000.0	77,000.0	86,000.0
iii) Taxes on Vehicles	28,143.0	34,064.9	32,473.8	38,906.4	19,335.7	25,000.0	22,000.0	25,500.0
iv) Taxes on Goods and Passengers	0.1	–	0.2	0.3	30,847.6	42,000.0	37,550.0	40,100.0
v) Taxes and Duties on Electricity	576.6	2,250.4	1,569.3	1,954.5	22,578.3	25,000.0	27,000.0	30,000.0
vi) Entertainment Tax	4.6	8.1	7.0	7.6	904.9	–	–	500.0
vii) Other Taxes and Duties	2,291.9	2,805.1	2,600.1	3,170.2	797.9	2,250.0	1,800.0	1,500.0
B. Share in Central Taxes (i to ix)	126,906.7	142,820.0	152,250.2	168,917.5	383,978.4	436,763.6	460,641.0	511,063.2
i) Corporation Tax	40,013.7	44,885.8	47,164.8	49,847.5	120,783.7	144,632.0	137,971.5	150,499.6
ii) Income Tax	27,833.3	34,785.2	36,329.4	43,579.6	84,001.3	106,780.1	114,619.2	131,575.7
iii) Estate Duty	–	–	–	–	–	–	–	–
iv) Other Taxes on Income and Expenditure	0.9	–	–	–	2.4	–	–	–
v) Taxes on Wealth	8.9	-1.4	-1.5	-1.5	27.4	–	-4.5	-4.8
vi) Customs	20,316.1	22,365.2	21,016.8	23,791.9	61,337.2	67,132.2	63,453.9	71,832.6
vii) Union Excise Duties	16,888.2	17,869.3	23,386.0	24,869.3	51,002.6	43,660.3	70,607.1	75,085.5
viii) Service Tax	21,758.5	22,915.9	24,354.7	26,830.7	66,558.4	74,559.0	73,993.8	82,074.6
ix) Other Taxes and Duties on Commodities and Services	87.1	–	–	–	265.4	–	–	–
II. NON-TAX REVENUE (C+D)	173,468.4	227,212.4	208,474.5	232,815.0	268,991.1	359,187.8	358,514.5	377,141.4
C. State's Own Non-Tax Revenue (1 to 6)	84,254.9	113,595.2	100,573.1	120,377.9	85,687.9	114,816.3	104,099.9	116,797.4
1. Interest Receipts	1,050.3	1,649.4	1,283.8	1,356.3	4,294.7	2,731.6	5,400.0	5,300.0
2. Dividends and Profits	902.3	1,370.0	1,061.2	1,170.0	1,296.4	1,088.3	2,602.6	2,881.7

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

(₹ Million)

Item	KERALA				MADHYA PRADESH			
	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
3. General Services	68,885.9	92,410.1	81,877.6	99,641.1	12,783.1	7,527.0	7,782.3	8,535.1
<i>of which:</i> State Lotteries	62,714.1	84,900.0	75,255.0	91,969.0	–	–	–	–
4. Social Services (i to ix)	4,285.6	6,526.1	5,572.1	6,096.5	17,841.1	45,078.0	35,163.4	37,545.3
i) Education, Sports, Art and Culture	2,436.3	3,768.3	2,945.6	3,404.9	12,924.1	41,437.2	31,057.6	33,102.0
ii) Medical and Public Health	1,511.2	2,171.6	2,182.4	2,190.1	1,210.4	1,308.2	2,111.8	2,221.8
iii) Family Welfare	0.4	1.1	1.1	1.1	1.3	2.0	0.1	0.1
iv) Housing	18.4	30.1	25.3	30.3	269.2	310.0	312.7	320.5
v) Urban Development	47.6	62.1	57.2	65.4	280.3	1,089.2	288.1	295.1
vi) Labour and Employment	246.0	312.4	291.6	337.7	194.0	211.1	276.8	299.0
vii) Social Security and Welfare	15.4	145.8	46.7	52.2	565.5	599.0	13.0	103.7
viii) Water Supply and Sanitation	–	0.1	0.1	0.1	1,335.2	118.1	100.4	150.0
ix) Others	10.3	34.6	22.1	14.8	1,061.1	3.0	1,003.0	1,053.0
5. Fiscal Services	–	–	–	–	–	0.1	0.1	0.1
6. Economic Services (i to xvii)	9,130.7	11,639.5	10,778.3	12,113.9	49,472.5	58,391.4	53,151.4	62,535.3
i) Crop Husbandry	93.1	193.6	173.1	183.2	572.0	497.8	549.4	595.4
ii) Animal Husbandry	54.9	84.7	79.4	89.2	29.4	46.5	50.0	54.0
iii) Fisheries	111.0	161.4	137.3	153.1	72.0	49.3	50.3	52.3
iv) Forestry and Wildlife	2,830.4	4,464.8	3,474.8	4,048.9	10,017.1	12,500.0	10,500.0	13,320.0
v) Plantations	–	–	–	–	–	–	–	–
vi) Co-operation	1,595.0	1,525.3	1,722.0	1,914.7	107.5	171.7	104.8	124.8
vii) Other Agricultural Programmes	1.2	2.6	2.6	2.6	27.2	59.1	19.1	11.7
viii) Major and Medium Irrigation Projects	126.7	210.3	290.2	312.7	1,561.6	1,205.6	1,788.8	2,015.8
ix) Minor Irrigation	60.3	86.6	88.5	99.5	3,267.4	3,799.4	3,827.0	4,004.4
x) Power	–	–	–	–	1,900.9	3,744.9	3,930.5	4,080.5
xi) Petroleum	0.1	0.2	0.1	0.1	0.1	–	–	–
xii) Village and Small Industries	42.5	150.2	71.6	95.7	21.5	47.7	277.0	210.0
xiii) Industries@	1,502.7	1,775.4	1,783.9	2,041.9	30,715.8	34,750.0	31,250.1	37,250.1
xiv) Ports and Light Houses	631.1	989.5	847.7	880.4	–	–	–	–
xv) Road Transport	1,034.1	630.0	1,110.0	1,242.5	50.8	90.0	90.2	86.0
xvi) Tourism	61.6	98.1	94.2	97.4	206.4	800.0	1.8	2.0
xvii) Others*	986.3	1,266.9	902.9	952.2	923.0	629.5	712.6	728.4
D. Grants from the Centre (1 to 5)	89,213.5	113,617.2	107,901.4	112,437.1	183,303.1	244,371.5	254,414.7	260,344.0
1. State Plan Schemes	598.8	540.0	540.0	594.0	133,706.1	186,334.0	188,952.1	181,179.4
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–
2. Central Plan Schemes	1,261.0	364.8	974.8	360.2	3,590.0	18,262.1	14,744.7	33,595.4
3. Centrally Sponsored Schemes	35,580.0	64,361.9	58,326.1	79,589.3	6,106.0	–	–	–
4. NEC/ Special Plan Scheme	–	–	–	–	–	–	–	–
5. Non-Plan Grants (a to c)	51,773.6	48,350.5	48,060.5	31,893.6	39,901.0	39,775.4	50,717.9	45,569.2
a) Statutory Grants	50,327.1	46,600.5	46,600.5	30,373.6	22,088.0	–	–	–
b) Grants for relief on account of Natural Calamities	1,387.5	1,750.0	1,460.0	1,520.0	6,577.5	6,907.5	9,210.0	7,670.0
c) Others	59.0	–	–	–	11,235.5	32,867.9	41,507.9	37,899.2

See 'Notes to Appendix I'.

Appendix I

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

(₹ Million)

Item	MAHARASHTRA				MANIPUR			
	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
TOTAL REVENUE (I+II)	1,850,356.8	2,208,100.5	2,200,119.4	2,437,375.4	82,801.1	93,677.1	99,501.5	103,937.7
I. TAX REVENUE (A+B)	1,547,140.6	1,758,486.3	1,709,453.2	1,908,418.3	36,928.6	42,290.9	43,043.2	48,096.1
A. State's Own Tax Revenue (1 to 3)	1,266,081.1	1,441,566.0	1,372,036.1	1,534,082.6	5,521.3	6,672.0	5,472.0	6,411.6
1. Taxes on Income (i+ii)	21,925.6	25,173.2	25,173.2	27,690.5	232.2	250.0	250.0	250.0
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	21,925.6	25,173.2	25,173.2	27,690.5	232.2	250.0	250.0	250.0
2. Taxes on Property and Capital Transactions (i to iii)	235,153.0	267,478.1	215,005.5	242,001.5	130.4	135.0	135.0	146.0
i) Land Revenue	17,483.1	32,001.5	15,005.5	32,001.5	25.9	25.0	25.0	25.0
ii) Stamps and Registration Fees	217,669.9	235,476.6	200,000.0	210,000.0	104.5	110.0	110.0	121.0
iii) Urban Immovable Property Tax	–	–	–	–	–	–	–	–
3. Taxes on Commodities and Services (i to vii)	1,009,002.4	1,148,914.8	1,131,857.4	1,264,390.6	5,158.6	6,287.0	5,087.0	6,015.6
i) Sales Tax (a to e)	696,608.2	814,376.9	814,376.9	928,389.7	4,665.1	5,700.0	4,500.0	5,400.0
a) State Sales Tax/VAT	637,906.2	759,008.3	759,008.3	867,463.6	4,665.1	5,700.0	4,500.0	5,400.0
b) Central Sales Tax	58,123.2	53,522.5	53,522.5	58,821.5	–	–	–	–
c) Surcharge on Sales Tax	146.9	–	–	–	–	–	–	–
d) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
e) Other Receipts	431.8	1,846.1	1,846.1	2,104.6	–	–	–	–
ii) State Excise	124,695.6	153,438.6	136,000.0	143,400.1	87.8	120.0	120.0	120.0
iii) Taxes on Vehicles	60,171.9	67,500.0	67,500.0	72,000.0	232.9	270.0	270.0	297.0
iv) Taxes on Goods and Passengers	15,821.3	12,760.0	12,760.0	14,000.0	10.2	16.1	16.1	17.7
v) Taxes and Duties on Electricity	85,063.7	79,125.8	79,125.8	82,284.8	–	0.6	0.6	0.6
vi) Entertainment Tax	8,796.0	7,305.1	8,259.8	9,649.7	162.5	180.3	180.3	180.3
vii) Other Taxes and Duties	17,845.7	14,408.3	13,834.9	14,666.3	–	–	–	–
B. Share in Central Taxes (i to ix)	281,059.5	316,920.3	337,417.1	374,335.8	31,407.3	35,618.9	37,571.2	41,684.5
i) Corporation Tax	88,351.9	99,125.9	108,482.1	110,083.2	9,937.8	11,822.7	12,058.6	12,302.4
ii) Income Tax	61,448.5	76,819.7	76,276.8	96,241.3	6,948.8	8,728.6	8,380.8	10,755.5
iii) Estate Duty	–	–	–	–	–	–	–	–
iv) Other Taxes on Income and Expenditure	1.8	–	–	–	–	–	–	–
v) Taxes on Wealth	20.0	-3.0	-3.2	-3.4	1.8	-0.3	27.6	-0.4
vi) Customs	44,865.7	49,391.4	46,413.5	52,542.1	5,017.3	5,487.6	5,187.1	5,871.8
vii) Union Excise Duties	37,303.7	39,462.5	51,645.7	54,921.4	4,135.3	3,569.0	5,923.3	6,137.8
viii) Service Tax	48,874.6	51,474.5	54,334.2	60,268.1	5,366.3	6,011.4	5,993.8	6,617.4
ix) Other Taxes and Duties on Commodities and Services	193.3	649.3	268.0	283.1	–	–	–	–
II. NON-TAX REVENUE (C+D)	303,216.2	449,614.2	490,666.2	528,957.1	45,872.5	51,386.2	56,458.2	55,841.6
C. State's Own Non-Tax Revenue (1 to 6)	134,230.1	199,972.4	166,191.7	201,563.2	1,494.8	1,912.2	1,912.2	2,007.9
1. Interest Receipts	30,794.5	11,223.7	29,813.2	11,784.9	274.3	386.1	386.1	405.4
2. Dividends and Profits	572.7	1,178.7	1,178.7	1,237.6	–	–	–	–

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

(₹ Million)

Item	MAHARASHTRA				MANIPUR			
	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
3. General Services	18,702.6	37,524.7	30,282.9	41,512.8	1,101.7	1,352.7	1,352.7	1,420.3
<i>of which:</i> State Lotteries	1,160.5	1,828.7	1,828.7	5,000.0	1,060.9	1,292.7	1,292.7	1,357.3
4. Social Services (i to ix)	29,576.0	76,382.6	33,620.2	77,385.4	56.6	75.0	75.0	78.7
i) Education, Sports, Art and Culture	6,066.5	4,181.9	4,181.9	4,391.0	14.3	20.0	20.0	21.0
ii) Medical and Public Health	4,984.4	4,475.7	4,475.7	4,699.5	2.5	3.3	3.3	3.5
iii) Family Welfare	513.5	402.0	402.0	422.1	—	—	—	—
iv) Housing	943.9	10,675.7	742.6	10,769.2	14.4	19.8	19.8	20.8
v) Urban Development	9,133.8	50,001.4	17,000.0	50,000.0	0.6	—	—	—
vi) Labour and Employment	1,380.5	977.1	1,149.2	1,100.1	0.3	0.5	0.5	0.6
vii) Social Security and Welfare	3,100.5	2,673.1	2,673.1	2,806.7	—	0.1	0.1	0.1
viii) Water Supply and Sanitation	509.5	301.6	301.6	367.9	22.7	30.0	30.0	31.5
ix) Others	2,943.5	2,694.2	2,694.2	2,828.8	1.8	1.2	1.2	1.3
5. Fiscal Services	0.3	—	—	—	—	—	—	—
6. Economic Services (i to xvii)	54,584.0	73,662.6	71,296.7	69,642.5	62.2	98.5	98.5	103.4
i) Crop Husbandry	1,142.0	1,282.7	1,282.7	1,346.8	2.5	2.8	2.8	3.0
ii) Animal Husbandry	335.3	487.8	487.8	512.2	1.3	1.4	1.4	1.5
iii) Fisheries	92.1	221.6	221.6	232.7	1.3	1.2	1.2	1.2
iv) Forestry and Wildlife	2,309.1	3,925.1	3,925.1	4,121.4	36.5	43.3	43.3	45.5
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	861.7	1,644.9	1,645.0	1,727.1	3.7	2.6	2.6	2.7
vii) Other Agricultural Programmes	26.1	66.5	66.5	69.8	0.3	0.6	0.6	0.6
viii) Major and Medium Irrigation Projects	6,246.8	11,327.9	2,602.4	4,898.9	6.4	20.0	20.0	21.0
ix) Minor Irrigation	639.6	672.1	343.3	357.5	1.4	2.7	2.7	2.8
x) Power	6,199.8	9,108.0	17,292.4	7,503.9	0.1	—	—	—
xi) Petroleum	0.1	—	0.4	—	—	—	—	—
xii) Village and Small Industries	33.4	48.8	48.8	51.2	1.2	2.2	2.2	2.3
xiii) Industries@	30,676.8	34,174.0	32,674.0	37,582.7	—	13.0	13.0	13.6
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	22.7	—	—	—	4.3	3.3	3.3	3.4
xvii) Others*	5,998.5	10,703.2	10,706.8	11,238.3	3.2	5.6	5.6	5.8
D. Grants from the Centre (1 to 5)	168,986.1	249,641.9	324,474.5	327,393.9	44,377.6	49,473.9	54,546.0	53,833.7
1. State Plan Schemes	7,908.7	570.3	7,712.6	9,402.5	19,580.9	26,385.5	28,560.4	28,790.3
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	3.2	—	—	—	—	—	—	—
2. Central Plan Schemes	22,810.3	50,814.4	55,125.0	66,481.8	831.3	886.7	1,000.0	1,000.0
3. Centrally Sponsored Schemes	93,404.6	133,458.0	182,913.8	174,272.6	1,783.6	416.1	3,000.0	2,000.0
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	44,862.5	64,799.2	78,723.2	77,237.0	22,181.8	21,785.6	21,985.6	22,043.4
a) Statutory Grants	2,237.2	2,000.0	5,160.0	7,000.0	21,042.3	21,605.6	21,605.6	21,653.4
b) Grants for relief on account of Natural Calamities	11,122.5	11,677.5	11,685.0	12,262.5	210.5	180.0	180.0	190.0
c) Others	31,502.7	51,121.7	61,878.3	57,974.5	929.0	—	200.0	200.0

See 'Notes to Appendix I'.