

Appendix I

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

(₹ Lakh)

Item	KERALA				MADHYA PRADESH			
	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)	83,02,014.4	1,02,80,123.7	1,00,00,658.4	1,15,35,471.1	1,34,87,538.9	1,55,88,646.5	1,51,15,975.1	1,79,35,375.0
I. TAX REVENUE (A+B)	63,29,268.9	78,52,071.0	73,04,285.3	88,58,221.1	95,66,391.7	1,14,14,516.0	1,10,25,789.0	1,29,02,455.0
A. State's Own Tax Revenue (1 to 3)	48,15,956.9	58,58,743.8	54,25,572.3	67,09,996.1	49,94,332.7	56,24,032.0	52,77,102.0	65,27,374.0
1. Taxes on Income (i+ii)	285.5	357.6	100.2	100.0	34,285.9	25,000.0	25,000.0	35,300.0
i) Agricultural Income Tax	285.5	357.6	100.2	100.0	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	-	-	-	-	34,285.9	25,000.0	25,000.0	35,300.0
2. Taxes on Property and Capital Transactions (i to iii)	3,80,151.2	4,11,888.2	4,33,507.9	4,93,749.0	5,92,321.5	7,50,000.0	6,45,000.0	8,25,000.0
i) Land Revenue	16,216.2	15,779.0	19,178.9	22,129.0	49,098.8	1,20,000.0	50,000.0	1,00,000.0
ii) Stamps and Registration Fees	3,45,256.1	3,76,653.0	3,93,592.0	4,48,695.0	4,78,850.9	5,60,000.0	5,30,000.0	6,50,000.0
iii) Urban Immovable Property Tax	18,678.9	19,456.2	20,737.0	22,925.0	64,371.9	70,000.0	65,000.0	75,000.0
3. Taxes on Commodities and Services (i to viii)	44,35,520.2	54,46,498.1	49,91,964.1	62,16,147.1	43,67,725.3	48,49,032.0	46,07,102.0	56,67,074.0
i) Sales Tax (a to e)	24,57,781.4	19,79,110.0	19,08,537.0	23,94,817.0	14,98,403.5	11,50,000.0	10,21,112.0	12,00,000.0
a) State Sales Tax/VAT	24,38,149.3	19,79,109.0	19,05,464.3	23,94,817.0	55,552.8	11,50,000.0	10,11,112.0	11,95,000.0
b) Central Sales Tax	14,967.5	-	2,950.0	-	51,558.1	-	10,000.0	5,000.0
c) Surcharge on Sales Tax	-	1.0	0.1	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	4,664.6	-	122.6	-	13,91,292.5	-	-	-
ii) State Excise	2,24,042.3	2,80,442.0	2,57,647.0	2,98,374.0	8,24,501.4	9,00,000.0	9,50,000.0	13,00,000.0
iii) Taxes on Vehicles	3,66,285.3	4,68,341.1	4,10,225.1	4,71,158.1	2,69,161.9	3,20,000.0	3,00,000.0	4,00,000.0
iv) Taxes on Goods and Passengers	0.4	2.5	-	-	1,15,930.2	1,500.0	1,500.0	1,500.0
v) Taxes and Duties on Electricity	6,687.3	18,602.4	16,600.0	17,700.0	2,59,028.7	3,05,000.0	2,85,000.0	3,13,500.0
vi) Entertainment Tax	6.3	-	0.4	-	3,216.4	1,249.0	119.0	59.0
vii) SGST	13,70,765.3	27,00,000.0	23,96,674.0	30,32,598.0	13,82,859.7	21,69,308.0	20,10,800.0	24,10,000.0
viii) Other Taxes and Duties	9,951.9	-	2,280.6	1,500.0	14,623.6	1,975.0	38,571.0	42,015.0
B. Share in Central Taxes (i to x)	15,13,312.0	19,93,327.2	18,78,713.0	21,48,225.0	45,72,059.0	57,90,484.0	57,48,687.0	63,75,081.0
i) Corporation Tax	5,15,664.0	5,88,200.5	5,53,220.0	6,36,008.0	15,56,892.0	18,19,293.0	18,22,427.0	20,64,577.0
ii) Income Tax	4,35,440.0	5,14,239.3	4,89,568.0	5,62,831.0	13,14,686.0	14,78,104.0	14,76,965.0	17,34,639.0
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	3,448.0	-	-	-	-	-
v) Taxes on Wealth	-15.0	-	195.0	-	-47.0	-53.0	-56.0	-56.0
vi) Customs	1,69,940.0	2,80,727.4	97,072.0	1,11,599.0	5,13,090.0	2,93,080.0	3,56,745.0	4,00,582.0
vii) Union Excise Duties	1,77,640.0	2,93,457.7	94,595.0	1,08,751.0	5,36,330.0	2,85,600.0	2,84,787.0	2,45,923.0
viii) Service Tax	1,90,655.0	3,16,602.3	6,620.0	-	5,79,460.0	-	28,088.0	-
ix) CGST	23,988.0	100.0	6,33,995.0	7,29,036.0	71,648.0	19,14,460.0	17,79,731.0	19,29,416.0
x) Other Taxes and Duties on Commodities and Services	-	-	-	-	-	-	-	-
II. NON-TAX REVENUE (C+D)	19,72,745.5	24,28,052.7	26,96,373.1	26,77,250.0	39,21,147.3	41,74,130.5	40,90,186.1	50,32,919.9
C. State's Own Non-Tax Revenue (1 to 6)	11,19,961.1	14,27,113.7	12,99,197.1	15,07,007.0	9,06,118.2	10,93,377.8	9,65,694.6	13,96,826.7
1. Interest Receipts	14,449.8	19,178.1	17,586.0	19,801.0	63,911.0	35,000.0	35,000.0	35,000.0
2. Dividends and Profits	12,648.0	16,343.2	13,843.2	16,535.2	62,235.9	35,000.1	35,000.1	36,950.1
3. General Services	9,61,569.2	12,02,826.5	11,01,784.6	12,79,879.3	51,594.6	1,45,937.3	63,924.5	2,10,437.6
of which: State Lotteries	9,03,416.5	11,11,000.0	10,21,000.0	11,87,300.0	-	-	-	-

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

(₹ Lakh)

Item	KERALA				MADHYA PRADESH			
	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)	48,421.6	72,311.0	66,747.1	77,969.7	1,60,840.8	2,31,106.1	2,04,166.7	2,08,171.4
i) Education, Sports, Art and Culture	25,778.4	41,834.4	35,555.4	43,764.8	1,30,968.6	1,95,505.6	1,70,707.5	1,70,718.5
ii) Medical and Public Health	18,152.9	24,058.5	25,098.7	27,252.4	12,898.5	15,279.1	15,147.4	15,147.4
iii) Family Welfare	11.9	31.0	31.0	31.0	19.1	1.1	7.2	8.0
iv) Housing	319.1	343.3	341.9	362.0	2,610.9	4,000.0	4,007.0	7,013.4
v) Urban Development	447.1	662.3	727.9	829.8	1,841.3	531.1	531.1	531.1
vi) Labour and Employment	2,987.2	4,425.8	4,049.5	4,656.7	2,663.2	2,877.7	2,867.8	2,850.7
vii) Social Security and Welfare	678.5	833.7	823.8	946.0	2,414.2	891.5	891.5	891.5
viii) Water Supply and Sanitation	0.2	0.9	0.7	0.7	1,724.6	1,000.0	987.2	990.7
ix) Others	46.4	121.1	118.1	126.2	5,700.5	11,020.0	9,020.0	10,020.0
5. Fiscal Services	-	-	-	-	-	0.6	0.6	0.6
6. Economic Services (i to xvii)	82,872.5	1,16,454.8	99,236.3	1,12,821.8	5,67,536.0	6,46,333.8	6,27,602.9	9,06,267.1
i) Crop Husbandry	1,054.2	1,425.5	1,204.0	1,489.6	4,888.0	5,120.0	5,090.0	5,550.0
ii) Animal Husbandry	706.8	833.9	813.5	882.2	488.8	400.0	400.0	400.0
iii) Fisheries	1,701.8	1,820.7	1,862.3	2,043.5	948.8	600.0	600.0	600.0
iv) Forestry and Wildlife	24,541.6	39,767.8	29,767.9	36,222.3	1,11,225.2	1,15,000.3	1,20,006.3	1,50,000.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	19,482.2	20,616.0	21,114.0	23,117.0	1,273.0	735.4	735.4	2,235.0
vii) Other Agricultural Programmes	12.2	20.3	20.6	20.6	208.3	110.0	110.0	110.0
viii) Major and Medium Irrigation Projects	1,323.0	2,785.6	1,767.6	1,933.6	16,969.8	23,438.8	27,283.6	88,991.6
ix) Minor Irrigation	708.7	920.2	870.2	975.2	35,420.2	41,561.2	37,690.4	61,008.4
x) Power	-	-	-	-	19,514.9	42,500.0	40,020.8	32,420.8
xi) Petroleum	0.9	1.3	1.1	1.3	0.9	0.1	0.1	0.1
xii) Village and Small Industries	705.9	806.1	895.4	998.8	1,507.6	1,000.0	1,998.3	2,998.1
xiii) Industries@	15,934.9	18,690.1	18,216.5	19,296.8	3,64,498.3	4,10,600.5	3,88,400.5	5,10,600.5
xiv) Ports and Light Houses	2,805.2	9,093.3	6,357.5	7,102.5	-	-	-	-
xv) Road Transport	5,885.8	8,320.0	6,443.0	7,355.0	276.3	500.0	500.0	500.0
xvi) Tourism	706.1	1,055.5	956.5	1,136.5	5,356.0	-	-	-
xvii) Others*	7,303.1	10,298.6	8,946.4	10,247.0	4,959.9	4,767.5	4,767.5	50,852.6
D. Grants from the Centre (1 to 5)	8,52,784.4	10,00,939.0	13,97,176.0	11,70,243.0	30,15,029.1	30,80,752.7	31,24,491.4	36,36,093.3
1. State Plan Schemes	-	-	-	-	25,24,180.1	20,76,704.4	21,21,816.6	-
of which: Advance release of Plan								
Assistance for Natural Calamities	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-47.3	-	-	-	6,737.4	2,29,572.3	2,28,198.9	-
3. Centrally Sponsored Schemes	3,21,358.5	8,10,883.0	6,94,771.8	9,09,467.0	-	-	-	26,06,793.3
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	5,31,473.2	1,90,056.0	7,02,404.2	2,60,776.0	4,84,111.5	7,74,476.0	7,74,476.0	10,29,300.0
a) Statutory Grants	3,18,204.0	1,90,056.0	1,93,216.0	2,50,656.0	-	-	-	6,99,300.0
b) Grants for relief on account								
of Natural Calamities	16,472.0	-	290.5	-	72,525.0	91,400.0	91,400.0	-
c) Others	1,96,797.2	-	5,08,897.7	10,120.0	4,11,586.5	6,83,076.0	6,83,076.0	3,30,000.0
of which: GST Compensation cess								
i) GST compensation	1,77,200.0	-	2,10,000.0	-	-	-	-	3,30,000.0
ii) VAT compensation	-	-	-	-	-	-	-	-
iii) Central sales tax compensation	-	-	-	-	-	-	-	-
iv) Compensation cess	-	-	-	-	-	-	-	-

Appendix I

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(₹ Lakh)

Item	MAHARASHTRA				MANIPUR			
	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)	2,43,65,356.0	2,85,96,796.5	2,86,49,969.7	3,14,48,900.7	10,35,783.5	12,64,894.1	12,19,841.6	13,15,739.5
I. TAX REVENUE (A+B)	2,05,15,106.5	2,31,55,444.0	2,30,98,171.9	2,57,45,495.4	4,94,527.0	5,95,634.2	5,58,585.0	6,39,576.0
A. State's Own Tax Revenue (1 to 3)	1,71,68,602.8	2,03,20,260.0	1,88,93,128.9	2,10,82,429.4	1,21,049.6	1,04,757.6	1,03,907.0	1,18,454.0
1. Taxes on Income (i+ii)	2,20,547.1	1,80,000.0	2,20,000.0	2,20,000.0	2,431.9	2,850.0	3,705.0	4,223.7
i) Agricultural Income Tax	0.3	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	2,20,546.7	1,80,000.0	2,20,000.0	2,20,000.0	2,431.9	2,850.0	3,705.0	4,223.7
2. Taxes on Property and Capital Transactions (i to iii)	28,75,168.1	27,20,000.0	26,50,000.0	30,52,000.0	1,542.5	3,990.0	1,641.0	1,870.7
i) Land Revenue	2,30,986.3	3,20,000.0	1,50,000.0	3,52,000.0	144.2	570.0	237.0	270.2
ii) Stamps and Registration Fees	26,44,181.8	24,00,000.0	25,00,000.0	27,00,000.0	1,398.3	3,420.0	1,404.0	1,600.6
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	1,40,72,887.6	1,74,20,260.0	1,60,23,128.9	1,78,10,429.4	1,17,075.2	97,917.6	98,561.0	1,12,359.5
i) Sales Tax (a to e)	54,89,350.9	35,30,137.0	35,30,137.0	37,06,643.0	38,558.4	20,465.9	25,303.0	28,845.4
a) State Sales Tax/VAT	51,95,972.7	36,80,137.0	34,88,664.5	36,63,096.9	38,558.4	20,465.9	25,303.0	28,845.4
b) Central Sales Tax	3,11,049.4	55,000.0	52,138.4	54,745.3	-	-	-	-
c) Surcharge on Sales Tax	2,566.3	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	-20,237.5	-2,05,000.0	-10,665.9	-11,199.2	-	-	-	-
ii) State Excise	13,44,965.1	15,34,308.0	15,34,308.5	17,47,738.8	936.8	1,368.0	771.0	878.9
iii) Taxes on Vehicles	8,66,537.6	7,50,000.0	7,99,910.4	8,24,933.6	3,613.8	4,560.0	3,972.0	4,528.1
iv) Taxes on Goods and Passengers	98,401.0	2,00,000.0	1,43,200.0	1,60,000.0	112.9	202.3	1,788.0	2,038.3
v) Taxes and Duties on Electricity	7,34,486.1	8,70,000.0	8,70,000.0	9,57,000.0	0.3	6.7	-	-
vi) Entertainment Tax	29,076.2	-	-	-	-	-	-	-
vii) SGST	53,81,752.4	1,05,30,301.0	90,14,025.0	1,02,75,989.0	72,108.8	69,259.1	66,209.0	75,478.3
viii) Other Taxes and Duties	1,28,318.3	5,514.0	1,31,548.0	1,38,125.0	1,744.2	2,055.6	518.0	590.5
B. Share in Central Taxes (i to x)	33,46,503.7	28,35,184.0	42,05,043.0	46,63,066.0	3,73,477.4	4,90,876.7	4,54,678.0	5,21,122.0
i) Corporation Tax	11,38,792.0	13,30,784.0	14,69,191.0	15,10,139.0	1,27,266.0	1,44,873.1	1,48,972.0	1,68,766.0
ii) Income Tax	9,61,628.0	10,81,162.0	10,80,329.0	12,68,805.0	1,07,466.0	1,26,656.8	1,20,732.0	1,41,795.0
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
v) Taxes on Wealth	-34.0	-39.0	-41.0	-41.0	-4.0	-4.7	-5.0	-4.0
vi) Customs	3,75,300.0	2,14,374.0	2,60,942.0	2,93,007.0	41,940.0	69,146.3	29,162.0	32,745.0
vii) Union Excise Duties	3,92,300.0	2,08,903.0	2,08,308.0	1,79,881.0	43,840.0	72,278.7	23,280.0	20,103.0
viii) Service Tax	4,24,686.7	-	20,626.0	-	47,037.4	77,926.5	2,265.0	-
ix) CGST	52,244.0	-	11,65,688.0	14,11,275.0	5,932.0	-	1,30,272.0	1,57,717.0
x) Other Taxes and Duties on Commodities and Services	1,587.0	-	-	-	-	-	-	-
II. NON-TAX REVENUE (C+D)	38,50,249.6	54,41,352.5	55,51,797.9	57,03,405.3	5,41,256.5	6,69,259.8	6,61,256.6	6,76,163.6
C. State's Own Non-Tax Revenue (1 to 6)	16,67,957.0	22,78,494.2	17,05,026.7	16,80,672.4	17,407.2	24,853.4	17,407.2	28,277.6
1. Interest Receipts	4,16,253.0	3,85,099.1	2,90,100.0	2,60,000.0	1,927.1	4,256.9	1,927.1	2,023.5
2. Dividends and Profits	50,240.0	13,948.0	25,000.0	26,250.0	-	-	-	-
3. General Services	3,69,691.3	4,69,086.6	2,41,329.5	2,53,391.2	11,996.7	15,661.2	11,996.7	22,596.6
of which: State Lotteries	10,585.0	44,401.0	9,263.1	9,726.3	-	-	-	-

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(₹ Lakh)

Item	MAHARASHTRA				MANIPUR			
	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)	3,22,150.9	7,84,571.2	4,97,360.1	5,39,731.2	852.4	826.6	852.4	895.0
i) Education, Sports, Art and Culture	44,971.6	46,105.3	41,888.0	43,983.0	227.3	220.5	227.3	238.7
ii) Medical and Public Health	47,459.2	50,000.0	43,469.2	45,642.6	116.5	36.9	116.5	122.3
iii) Family Welfare	3,725.2	4,432.0	4,432.0	4,653.6	-	0.2	-	-
iv) Housing	7,666.6	1,07,685.0	7,805.0	8,195.2	224.7	218.2	224.7	236.0
v) Urban Development	1,27,246.5	5,00,000.0	3,20,000.0	3,53,522.8	-	-	-	-
vi) Labour and Employment	14,056.4	12,386.0	12,386.0	12,985.0	3.8	6.0	3.8	4.0
vii) Social Security and Welfare	27,806.0	29,470.4	29,470.0	30,944.0	-	0.6	-	-
viii) Water Supply and Sanitation	20,538.4	4,790.0	8,207.0	8,617.0	268.4	330.8	268.4	281.8
ix) Others	28,680.9	29,702.5	29,703.0	31,188.0	11.7	13.5	11.7	12.3
5. Fiscal Services	3.9	-	-	-	-	0.1	-	-
6. Economic Services (i to xvii)	5,09,617.9	6,25,789.3	6,51,237.0	6,01,300.0	2,630.9	4,108.5	2,630.9	2,762.4
i) Crop Husbandry	15,493.3	14,141.8	12,023.1	12,624.0	19.1	31.2	19.1	20.1
ii) Animal Husbandry	3,891.2	5,378.0	5,378.0	5,646.9	13.5	15.3	13.5	14.1
iii) Fisheries	1,278.1	1,843.0	1,843.0	1,935.1	8.9	13.0	8.9	9.3
iv) Forestry and Wildlife	14,355.3	41,214.0	20,034.0	21,035.0	2,361.6	3,500.0	2,361.6	2,479.7
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	16,584.5	16,035.0	85,799.6	11,247.0	34.1	28.5	34.1	35.8
vii) Other Agricultural Programmes	1,143.4	767.6	768.0	806.0	0.9	6.1	0.9	1.0
viii) Major and Medium Irrigation Projects	21,539.3	52,200.0	46,080.0	48,384.0	26.5	220.5	26.5	27.8
ix) Minor Irrigation	5,892.3	1,000.0	7,606.0	7,986.3	0.7	29.9	0.7	0.7
x) Power	7,956.3	73,100.0	73,100.0	73,100.0	-	-	-	-
xi) Petroleum	1.9	-	2.0	2.0	-	0.1	-	-
xii) Village and Small Industries	888.6	538.0	538.0	565.0	14.5	23.7	14.5	15.2
xiii) Industries@	3,56,575.1	3,41,919.0	3,40,519.0	3,57,545.4	29.0	142.8	29.0	30.4
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	-	-	-	-	-	-	-	-
xvi) Tourism	92.6	-	-	-	55.8	36.2	55.8	58.6
xvii) Others*	63,926.3	77,652.9	57,546.3	60,423.3	66.4	61.2	66.4	69.7
D. Grants from the Centre (1 to 5)	21,82,292.6	31,62,858.3	38,46,771.2	40,22,732.9	5,23,849.3	6,44,406.5	6,43,849.4	6,47,886.0
1. State Plan Schemes	19670.81	93,580.9	-	-	-	-	-	-
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-
2. Central Plan Schemes	1,08,580.7	2,00,898.8	-	-	-	-	-	-
3. Centrally Sponsored Schemes	11,89,491.3	20,03,525.9	28,95,121.5	27,45,320.9	2,33,101.6	3,67,856.5	3,67,103.8	3,96,758.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	8,64,549.8	8,64,852.6	9,51,649.7	12,77,412.0	2,90,747.7	2,76,550.0	2,76,745.7	2,51,128.0
a) Statutory Grants	79,528.0	56,652.1	7,72,790.5	11,91,369.9	2,28,882.1	2,29,150.0	2,29,150.0	2,06,828.0
b) Grants for relief on account of Natural Calamities	1,81,018.1	1,28,775.0	-	-	-	-	-	-
c) Others	6,04,003.7	6,79,425.5	1,78,859.2	86,042.0	61,865.6	47,400.0	47,595.7	44,300.0
of which: GST Compensation cess								
i) GST compensation	-	-	-	-	2,400.0	-	-	-
ii) VAT compensation	-	-	-	-	-	-	-	-
iii) Central sales tax compensation	-	-	-	-	-	-	-	-
iv) Compensation cess	-	-	-	-	-	-	-	-