

Appendix I

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

(₹ Million)

Item	MEGHALAYA				MIZORAM			
	2016-17 (Accounts)	2017-18 (Budget Estimates)	2017-18 (Revised Estimates)	2018-19 (Budget Estimates)	2016-17 (Accounts)	2017-18 (Budget Estimates)	2017-18 (Revised Estimates)	2018-19 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	89,389.5	112,798.0	112,637.3	125,315.1	73,983.0	81,733.1	89,500.1	89,094.3
I. TAX REVENUE (A+B)	50,970.6	58,982.0	58,821.3	67,759.8	32,424.4	35,049.7	35,809.4	41,086.6
A. State's Own Tax Revenue (1 to 3)	11,860.1	15,589.8	15,589.8	17,162.1	4,418.1	3,977.1	4,839.0	4,833.4
1. Taxes on Income (i+ii)	37.4	51.4	51.4	45.3	154.2	150.0	150.0	162.0
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	37.4	51.4	51.4	45.3	154.2	150.0	150.0	162.0
2. Taxes on Property and Capital Transactions (i to iii)	184.6	244.3	244.3	209.3	118.4	191.7	191.7	207.0
i) Land Revenue	12.7	56.0	56.0	15.4	85.8	100.1	100.1	108.1
ii) Stamps and Registration Fees	171.9	188.3	188.3	193.9	32.6	91.6	91.6	98.9
iii) Urban Immovable Property Tax	–	–	–	–	–	–	–	–
3. Taxes on Commodities and Services (i to viii)	11,638.0	15,294.1	15,294.1	16,907.5	4,145.4	3,635.4	4,497.3	4,464.4
i) Sales Tax (a to e)	9,310.6	12,232.5	12,232.5	13,397.3	3,078.1	2,850.0	2,850.0	3,078.0
a) State Sales Tax/VAT	3,097.9	4,292.5	4,292.5	6,704.6	3,078.1	2,850.0	2,850.0	3,078.0
b) Central Sales Tax	251.4	1,520.0	1,520.0	0.6	–	–	–	–
c) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
d) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
e) Other Receipts	5,961.3	6,420.0	6,420.0	6,692.2	–	–	–	–
ii) State Excise	1,689.8	2,291.3	2,291.3	2,635.0	722.6	515.0	550.0	594.0
iii) Taxes on Vehicles	482.2	608.2	608.2	699.4	257.5	238.3	238.3	257.4
iv) Taxes on Goods and Passengers	53.2	56.2	56.2	61.8	79.0	32.0	32.0	35.0
v) Taxes and Duties on Electricity	23.4	24.8	24.8	24.8	–	–	–	–
vi) Entertainment Tax	9.1	20.0	20.0	48.2	–	–	–	–
vii) SGST	–	–	–	–	–	0.1	827.0	500.0
viii) Other Taxes and Duties	69.8	61.1	61.1	41.0	8.2	–	–	–
B. Share in Central Taxes (i to ix)	39,110.5	43,392.2	43,231.5	50,597.7	28,006.3	31,072.6	30,970.4	36,253.2
i) Corporation Tax	12,547.3	12,800.8	13,242.3	14,206.7	8,990.1	9,172.0	9,488.2	10,179.2
ii) Income Tax	8,720.3	11,191.3	11,182.2	12,572.1	6,248.2	8,018.7	8,012.1	9,008.1
iii) Estate Duty	–	–	–	–	–	–	–	–
iv) Other Taxes on Income and Expenditure	–	–	–	–	–	–	–	–
v) Taxes on Wealth	28.7	-0.4	-0.4	-0.5	20.5	-0.3	-0.3	-0.3
vi) Customs	5,397.3	6,109.8	3,187.0	2,492.8	3,867.2	4,377.7	2,283.5	1,786.1
vii) Union Excise Duties	6,163.2	6,386.5	3,301.2	2,429.2	4,416.0	4,576.0	2,365.3	1,740.5
viii) Service Tax	6,253.6	6,904.2	1,983.9	–	4,464.2	4,928.5	1,416.2	–
ix) CGST	–	–	5,969.8	16,283.6	–	–	4,277.5	11,667.3
x) IGST	–	–	4,365.5	2,613.8	–	–	3,127.9	1,872.3
xi) Other Taxes and Duties on Commodities and Services	0.1	–	–	–	0.1	–	–	–
II. NON-TAX REVENUE (C+D)	38,418.9	53,816.0	53,816.0	57,555.3	41,558.6	46,683.4	53,690.7	48,007.7
C. State's Own Non-Tax Revenue (1 to 6)	6,852.4	5,127.7	5,127.7	5,381.0	3,652.1	2,969.3	3,173.8	3,238.5
1. Interest Receipts	462.5	432.7	432.7	476.0	483.4	222.6	222.6	240.4
2. Dividends and Profits	1.1	1.7	1.7	1.9	–	–	–	–

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

(₹ Million)

Item	MEGHALAYA				MIZORAM			
	2016-17 (Accounts)	2017-18 (Budget Estimates)	2017-18 (Revised Estimates)	2018-19 (Budget Estimates)	2016-17 (Accounts)	2017-18 (Budget Estimates)	2017-18 (Revised Estimates)	2018-19 (Budget Estimates)
1	2	3	4	5	2	3	4	5
3. General Services	415.6	408.7	408.7	439.9	267.7	235.7	289.4	254.6
<i>of which:</i> State Lotteries	–	145.0	145.0	156.1	135.5	125.1	125.1	135.0
4. Social Services (i to ix)	149.3	271.8	271.8	142.9	436.6	454.2	467.4	489.9
i) Education, Sports, Art and Culture	38.0	27.7	27.7	33.2	35.4	22.4	22.4	24.2
ii) Medical and Public Health	15.9	19.6	19.6	21.6	2.9	1.7	1.7	1.8
iii) Family Welfare	–	–	–	–	–	0.1	0.1	0.1
iv) Housing	4.0	3.6	3.6	4.0	12.2	11.8	11.8	12.7
v) Urban Development	0.7	4.4	4.4	4.8	1.9	0.8	0.8	0.9
vi) Labour and Employment	45.5	23.5	23.5	30.3	2.2	1.2	1.2	1.2
vii) Social Security and Welfare	0.2	–	–	–	4.5	13.8	27.0	14.9
viii) Water Supply and Sanitation	44.5	189.0	189.0	49.0	375.1	400.0	400.0	432.0
ix) Others	0.4	4.0	4.0	–	2.4	2.4	2.4	2.0
5. Fiscal Services	–	–	–	–	–	–	–	–
6. Economic Services (i to xvii)	5,823.8	4,012.8	4,012.8	4,320.3	2,464.4	2,056.8	2,194.4	2,253.6
i) Crop Husbandry	34.6	78.1	78.1	85.9	10.3	7.8	7.8	8.4
ii) Animal Husbandry	15.9	22.8	22.8	25.0	6.4	6.0	6.0	6.4
iii) Fisheries	0.2	1.7	1.7	1.9	1.2	4.8	4.8	5.2
iv) Forestry and Wildlife	1,039.9	1,125.5	1,125.5	1,143.9	28.2	23.1	23.1	24.9
v) Plantations	–	–	–	–	–	–	–	–
vi) Co-operation	0.5	20.0	20.0	22.0	46.8	2.7	5.1	2.9
vii) Other Agricultural Programmes	11.8	25.6	25.6	28.2	22.8	17.0	17.0	18.4
viii) Major and Medium Irrigation Projects	–	–	–	–	–	–	–	–
ix) Minor Irrigation	4.8	2.5	2.5	2.8	0.2	1.2	1.2	1.2
x) Power	0.9	30.9	30.9	34.0	2,001.1	1,810.0	1,945.2	1,987.0
xi) Petroleum	–	–	–	–	–	–	–	–
xii) Village and Small Industries	8.1	8.4	8.4	9.2	5.2	4.7	4.7	5.1
xiii) Industries@	4,695.2	2,648.7	2,648.7	2,913.9	30.9	48.0	48.0	51.8
xiv) Ports and Light Houses	–	–	–	–	–	–	–	–
xv) Road Transport	–	–	–	–	19.0	20.0	20.0	21.6
xvi) Tourism	5.4	1.0	1.0	1.1	23.6	22.1	22.1	23.8
xvii) Others*	6.5	47.6	47.6	52.4	268.6	89.5	89.5	96.7
D. Grants from the Centre (1 to 5)	31,566.6	48,688.3	48,688.3	52,174.3	37,906.4	43,714.1	50,516.9	44,769.2
1. State Plan Schemes	–	–	–	–	7,714.1	5,823.6	5,989.4	4,997.8
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–
2. Central Plan Schemes	–	–	–	–	378.3	–	–	–
3. Centrally Sponsored Schemes	2.0	10,306.9	10,306.9	41,896.4	5,458.7	11,696.1	18,333.2	12,109.9
4. NEC/ Special Plan Scheme	31,535.0	–	–	–	791.5	1,226.4	1,226.4	1,226.4
5. Non-Plan Grants (a to c)	29.6	38,381.4	38,381.4	10,277.9	23,563.8	24,968.0	24,968.0	26,435.1
a) Statutory Grants	5.4	4,100.0	4,100.0	3,227.0	22,940.0	24,460.0	24,460.0	25,880.0
b) Grants for relief on account of Natural Calamities	–	–	–	–	162.0	170.0	170.0	180.0
c) Others	24.3	34,281.4	34,281.4	7,050.9	461.8	338.0	338.0	375.1

See 'Notes to Appendix I'.

Appendix I

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

(₹ Million)

Item	NAGALAND				ODISHA			
	2016-17 (Accounts)	2017-18 (Budget Estimates)	2017-18 (Revised Estimates)	2018-19 (Budget Estimates)	2016-17 (Accounts)	2017-18 (Budget Estimates)	2017-18 (Revised Estimates)	2018-19 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	94,422.8	108,569.0	105,925.4	125,867.3	742,993.9	889,315.2	896,955.5	1,002,000.0
I. TAX REVENUE (A+B)	35,433.8	37,161.5	39,237.9	44,184.2	511,738.9	582,216.7	577,920.3	651,359.3
A. State's Own Tax Revenue (1 to 3)	5,107.6	5,161.5	5,707.0	6,405.6	228,523.9	268,000.0	265,200.0	285,500.0
1. Taxes on Income (i+ii)	302.8	300.0	370.6	375.0	1,801.7	1,949.9	1,949.9	2,040.0
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	302.8	300.0	370.6	375.0	1,801.7	1,949.9	1,949.9	2,040.0
2. Taxes on Property and Capital Transactions (i to iii)	28.7	33.9	29.5	30.5	18,237.1	17,810.0	15,000.0	16,350.9
i) Land Revenue	8.2	10.8	5.9	6.5	4,600.0	6,310.0	5,000.0	5,350.9
ii) Stamps and Registration Fees	20.5	23.1	23.7	24.0	13,637.1	11,500.0	10,000.0	11,000.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	4,776.1	4,827.6	5,306.9	6,000.1	208,485.1	248,240.1	248,250.1	267,109.1
i) Sales Tax (a to e)	4,001.2	4,100.0	2,696.0	2,250.0	134,023.5	158,400.0	109,750.0	68,800.0
a) State Sales Tax/VAT	4,001.2	4,100.0	2,696.0	2,250.0	124,291.9	147,849.8	105,033.3	68,633.7
b) Central Sales Tax	-	-	-	-	9,736.5	10,540.0	4,711.2	160.8
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	-	-	-	-	-4.9	10.2	5.4	5.5
ii) State Excise	46.3	56.0	48.0	51.0	27,860.2	36,000.0	33,000.0	38,000.0
iii) Taxes on Vehicles	573.9	580.0	996.4	1,050.0	12,160.8	13,500.0	14,000.0	17,000.0
iv) Taxes on Goods and Passengers	147.6	70.0	157.8	146.0	17,605.1	22,000.0	11,660.0	-
v) Taxes and Duties on Electricity	0.6	0.6	0.6	0.6	16,371.4	18,000.0	20,000.0	23,000.0
vi) Entertainment Tax	-	-	-	-	259.4	248.1	208.1	246.3
vii) SGST	-	-	1,406.6	2,500.0	-	-	59,500.1	120,000.1
viii) Other Taxes and Duties	6.5	21.0	1.6	2.5	204.6	92.0	131.9	62.7
B. Share in Central Taxes (i to ix)	30,326.2	32,000.0	33,530.9	37,778.6	283,215.0	314,216.7	312,720.3	365,859.3
i) Corporation Tax	9,732.8	9,179.6	10,272.0	10,599.1	90,722.9	92,556.9	95,748.5	106,827.9
ii) Income Tax	6,764.4	8,031.1	8,674.0	9,379.7	63,052.6	80,918.7	80,852.9	94,536.7
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	-	-	0.1	-	-	-
v) Taxes on Wealth	22.2	-0.3	-0.3	-0.3	207.7	-2.9	-3.1	-3.3
vi) Customs	4,186.6	4,639.4	2,472.2	1,859.8	39,025.4	44,176.9	23,043.7	18,744.8
vii) Union Excise Duties	4,780.9	4,854.0	2,560.7	1,812.3	44,563.8	46,177.4	23,869.5	18,266.3
viii) Service Tax	4,839.3	5,296.2	1,535.2	-	45,641.7	50,389.7	14,479.2	-
ix) CGST	-	-	4,630.8	12,821.8	-	-	43,165.0	117,738.8
x) IGST	-	-	3,386.3	1,306.2	-	-	31,564.7	9,748.2
xi) Other Taxes and Duties on Commodities and Services	-	-	-	-	0.8	-	-0.1	-0.1
II. NON-TAX REVENUE (C+D)	58,989.0	71,407.6	66,687.5	81,683.0	231,255.0	307,098.5	319,035.2	350,640.7
C. State's Own Non-Tax Revenue (1 to 6)	3,455.2	2,798.1	2,942.5	3,474.5	80,431.0	95,000.0	90,000.0	103,000.0
1. Interest Receipts	67.3	20.0	75.0	50.0	4,274.0	3,200.0	4,212.0	8,300.0
2. Dividends and Profits	-	-	-	-	5,660.4	6,900.0	1,650.0	5,500.0

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(₹ Million)

Item	NAGALAND				ODISHA			
	2016-17 (Accounts)	2017-18 (Budget Estimates)	2017-18 (Revised Estimates)	2018-19 (Budget Estimates)	2016-17 (Accounts)	2017-18 (Budget Estimates)	2017-18 (Revised Estimates)	2018-19 (Budget Estimates)
1	2	3	4	5	2	3	4	5
3. General Services	492.0	192.8	216.5	244.5	5,698.4	4,776.6	4,017.5	4,085.9
<i>of which:</i> State Lotteries	–	–	–	–	–	–	–	–
4. Social Services (i to ix)	1,306.8	603.2	1,120.8	1,096.9	2,089.0	2,507.2	2,245.7	2,229.8
i) Education, Sports, Art and Culture	1,194.0	486.5	1,033.4	1,000.0	307.9	697.5	500.0	400.0
ii) Medical and Public Health	4.9	4.5	6.0	7.5	508.3	534.8	519.9	510.0
iii) Family Welfare	0.5	–	–	–	0.5	0.8	0.5	0.5
iv) Housing	52.0	66.8	51.4	58.0	156.1	185.5	188.0	190.0
v) Urban Development	0.6	1.3	0.6	0.7	21.1	41.5	25.2	25.2
vi) Labour and Employment	1.6	0.3	1.6	1.7	118.8	162.5	129.0	129.0
vii) Social Security and Welfare	26.0	16.0	0.3	0.3	0.8	1.8	1.9	0.9
viii) Water Supply and Sanitation	26.5	26.6	26.6	28.0	864.2	799.8	800.0	890.0
ix) Others	0.8	1.2	0.9	0.8	111.3	83.0	81.2	84.2
5. Fiscal Services	–	–	–	–	–	–	–	–
6. Economic Services (i to xvii)	1,589.2	1,982.0	1,530.2	2,083.0	62,709.2	77,616.1	77,874.8	82,884.3
i) Crop Husbandry	0.8	3.5	1.9	2.5	751.8	654.5	694.5	720.0
ii) Animal Husbandry	4.6	9.5	7.0	9.5	16.3	16.5	16.5	17.5
iii) Fisheries	0.3	0.6	–	–	25.2	20.5	40.4	22.2
iv) Forestry and Wildlife	100.3	113.9	77.6	130.0	1,315.8	440.0	468.0	480.0
v) Plantations	–	–	–	–	–	–	–	–
vi) Co-operation	4.2	1.3	0.8	1.0	31.6	32.8	36.2	33.3
vii) Other Agricultural Programmes	1.2	1.3	0.5	1.0	28.8	28.0	28.0	29.9
viii) Major and Medium Irrigation Projects	–	–	–	–	7,222.9	7,184.0	7,200.0	7,800.0
ix) Minor Irrigation	0.3	0.4	0.3	0.4	532.4	207.0	200.0	200.0
x) Power	1,145.8	1,562.5	1,300.0	1,580.0	80.5	25.2	25.7	25.7
xi) Petroleum	–	–	–	–	–	–	–	–
xii) Village and Small Industries	2.4	6.6	2.5	3.4	19.1	10.8	10.8	11.6
xiii) Industries@	7.3	18.3	7.1	8.5	49,277.3	66,302.6	66,305.4	71,002.8
xiv) Ports and Light Houses	–	–	–	–	507.7	419.5	803.2	425.0
xv) Road Transport	90.0	90.3	91.1	110.0	–	–	–	–
xvi) Tourism	0.2	–	–	–	2.0	10.7	10.7	5.0
xvii) Others*	231.9	173.8	41.6	236.8	2,897.9	2,264.1	2,035.4	2,111.3
D. Grants from the Centre (1 to 5)	55,533.8	68,609.4	63,745.0	78,208.5	150,824.1	212,098.5	229,035.2	247,640.7
1. State Plan Schemes	3,534.5	30,313.7	24,295.1	37,368.8	117,690.7	–	–	–
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–
2. Central Plan Schemes	–	–	–	–	652.3	–	–	–
3. Centrally Sponsored Schemes	16,606.5	–	–	–	1.0	175,159.3	168,996.0	166,449.3
4. NEC/ Special Plan Scheme	–	–	–	–	–	–	–	–
5. Non-Plan Grants (a to c)	35,392.8	38,295.7	39,449.9	40,839.7	32,480.0	36,939.2	60,039.2	81,191.4
a) Statutory Grants	34,510.0	37,195.7	38,850.9	39,740.7	17,961.6	26,939.2	26,939.2	30,451.4
b) Grants for relief on account of Natural Calamities	99.6	100.0	99.0	99.0	5,887.5	–	–	–
c) Others	783.2	1,000.0	500.0	1,000.0	8,630.9	10,000.0	33,100.0	50,740.0

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