

Appendix I

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

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	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)	9,27,348.1	12,53,151.0	12,53,151.0	14,43,796.0	8,58,019.4	8,90,942.6	8,67,390.6	9,84,698.8
I. TAX REVENUE (A+B)	5,77,323.5	6,77,598.0	6,77,598.0	7,51,217.0	3,64,295.7	4,10,865.7	3,87,313.7	4,45,887.8
A. State's Own Tax Revenue (1 to 3)	1,88,665.5	1,97,759.0	1,97,759.0	2,08,980.0	85,870.7	67,056.7	48,333.7	57,368.8
1. Taxes on Income (i+ii)	352.2	453.0	453.0	498.0	1,577.8	1,620.0	1,620.0	1,670.0
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	352.2	453.0	453.0	498.0	1,577.8	1,620.0	1,620.0	1,670.0
2. Taxes on Property and Capital Transactions (i to iii)	2,233.1	2,093.0	2,093.0	2,302.0	1,149.0	2,070.1	2,070.1	1,692.2
i) Land Revenue	208.0	154.0	154.0	169.0	828.8	1,081.1	1,081.1	1,100.0
ii) Stamps and Registration Fees	2,025.1	1,939.0	1,939.0	2,133.0	320.2	989.0	989.0	592.2
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	1,86,080.2	1,95,213.0	1,95,213.0	2,06,180.0	83,143.9	63,366.6	44,643.6	54,006.6
i) Sales Tax (a to e)	76,662.7	1,33,973.0	1,33,973.0	1,65,000.0	24,284.8	30,780.0	30,780.0	15,006.0
a) State Sales Tax/VAT	29,324.5	67,045.5	67,045.5	72,320.0	24,284.8	30,780.0	30,780.0	15,006.0
b) Central Sales Tax	725.0	6.0	6.0	30,500.0	-	-	-	-
c) Surcharge on Sales Tax	10.2	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	46,603.0	66,921.5	66,921.5	62,180.0	-	-	-	-
ii) State Excise	19,930.2	26,350.0	26,350.0	28,985.0	6,582.6	5,940.0	5,940.0	500.0
iii) Taxes on Vehicles	6,700.8	6,994.0	6,994.0	10,000.0	3,158.2	2,573.6	2,573.6	2,706.5
iv) Taxes on Goods and Passengers	783.4	618.0	618.0	941.0	783.2	350.0	350.0	275.0
v) Taxes and Duties on Electricity	182.3	248.0	248.0	273.0	-	-	-	-
vi) Entertainment Tax	200.2	482.0	482.0	610.0	-	-	-	-
vii) SGST	81,255.7	26,138.0	26,138.0	-	48,256.2	23,723.0	5,000.0	35,503.1
viii) Other Taxes and Duties	365.0	410.0	410.0	371.0	78.9	-	-	16.0
B. Share in Central Taxes (i to x)	3,88,658.0	4,79,839.0	4,79,839.0	5,42,237.0	2,78,425.0	3,43,809.0	3,38,980.0	3,88,519.0
i) Corporation Tax	1,32,423.0	1,42,067.0	1,42,067.0	1,75,604.0	94,882.0	1,01,792.0	1,11,065.0	1,25,822.0
ii) Income Tax	1,11,820.0	1,25,721.0	1,25,721.0	1,47,541.0	80,120.0	90,081.0	90,011.0	1,05,715.0
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
v) Taxes on Wealth	-4.0	-5.0	-5.0	-5.0	-3.0	-3.0	-3.0	-3.0
vi) Customs	43,640.0	24,928.0	24,928.0	34,072.0	31,270.0	17,861.0	21,741.0	24,413.0
vii) Union Excise Duties	45,620.0	24,292.0	24,292.0	20,917.0	32,690.0	17,405.0	17,356.0	14,987.0
viii) Service Tax	49,015.0	-	-	-	35,050.0	-	1,687.0	-
ix) CGST	6,144.0	1,62,836.0	1,62,836.0	1,64,108.0	4,416.0	1,16,673.0	97,123.0	1,17,585.0
x) Other Taxes and Duties on Commodities and Services	-	-	-	-	-	-	-	-
II. NON-TAX REVENUE (C+D)	3,50,024.6	5,75,553.0	5,75,553.0	6,92,579.0	4,93,723.7	4,80,076.9	4,80,076.9	5,38,811.1
C. State's Own Non-Tax Revenue (1 to 6)	36,663.5	53,810.0	53,810.0	60,057.0	39,065.0	32,385.3	32,385.3	45,930.2
1. Interest Receipts	5,249.6	4,760.0	4,760.0	5,506.0	5,113.6	2,404.1	2,404.1	2,596.4
2. Dividends and Profits	10.9	19.0	19.0	21.0	-	-	-	-
3. General Services	2,687.5	4,399.0	4,399.0	5,434.0	3,213.5	2,546.2	2,546.2	2,938.6
<i>of which: State Lotteries</i>	<i>94.5</i>	<i>1,561.0</i>	<i>1,561.0</i>	<i>1,717.0</i>	<i>1,380.5</i>	<i>1,350.3</i>	<i>1,350.3</i>	<i>1,400.0</i>

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

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	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)	1,433.5	1,429.0	1,429.0	1,572.0	4,682.8	4,898.8	4,898.8	5,546.8
i) Education, Sports, Art and Culture	143.9	332.0	332.0	365.0	233.6	242.0	242.0	261.4
ii) Medical and Public Health	204.1	216.0	216.0	238.0	35.4	18.1	18.1	19.6
iii) Family Welfare	-	-	-	-	-	1.1	1.1	1.2
iv) Housing	46.6	40.0	40.0	44.0	136.7	127.4	127.4	137.6
v) Urban Development	5.2	48.0	48.0	53.0	10.9	8.5	8.5	59.2
vi) Labour and Employment	512.0	303.0	303.0	333.0	5.3	12.5	12.5	13.5
vii) Social Security and Welfare	0.7	-	-	-	290.3	149.1	149.1	46.3
viii) Water Supply and Sanitation	513.3	490.0	490.0	539.0	3,949.4	4,320.0	4,320.0	5,000.0
ix) Others	7.9	-	-	-	21.3	20.0	20.0	8.0
5. Fiscal Services	-	-	-	-	-	-	-	1.5
6. Economic Services (i to xvii)	27,282.0	43,203.0	43,203.0	47,524.0	26,055.1	22,536.3	22,536.3	34,846.9
i) Crop Husbandry	449.5	859.0	859.0	945.0	72.9	83.9	83.9	63.9
ii) Animal Husbandry	184.7	250.0	250.0	275.0	58.4	64.3	64.3	69.4
iii) Fisheries	1.8	19.0	19.0	21.0	10.7	52.2	52.2	12.0
iv) Forestry and Wildlife	5,561.2	11,439.0	11,439.0	12,583.0	366.5	249.5	249.5	350.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	4.0	220.0	220.0	242.0	110.6	29.5	29.5	250.0
vii) Other Agricultural Programmes	20.1	282.0	282.0	310.0	276.6	183.7	183.7	302.7
viii) Major and Medium Irrigation Projects	-	-	-	-	-	-	-	-
ix) Minor Irrigation	23.1	28.0	28.0	31.0	0.8	12.5	12.5	3.0
x) Power	-22.0	340.0	340.0	374.0	21,309.7	19,870.5	19,870.5	30,000.0
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	74.2	92.0	92.0	101.0	51.6	51.0	51.0	55.1
xiii) Industries@	20,788.0	29,139.0	29,139.0	32,053.0	633.5	518.2	518.2	520.0
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	-	-	-	-	162.6	216.0	216.0	230.0
xvi) Tourism	53.7	11.0	11.0	12.0	250.2	238.1	238.1	257.2
xvii) Others*	143.7	524.0	524.0	577.0	2,751.0	966.9	966.9	2,733.6
D. Grants from the Centre (1 to 5)	3,13,361.2	5,21,743.0	5,21,743.0	6,32,522.0	4,54,658.7	4,47,691.6	4,47,691.6	4,92,880.9
1. State Plan Schemes	-	-	-	-	-	49,977.7	-	-
of which: Advance release of Plan	-	-	-	-	-	-	-	-
Assistance for Natural Calamities	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	2,14,584.7	4,18,964.0	4,18,964.0	5,25,252.0	1,46,479.9	1,21,098.9	1,58,892.2	1,90,266.5
4. NEC/ Special Plan Scheme	-	-	-	-	-	12,264.0	12,264.0	-
5. Non-Plan Grants (a to c)	98,776.5	1,02,779.0	1,02,779.0	1,07,270.0	3,08,178.8	2,64,351.0	2,76,535.4	3,02,614.4
a) Statutory Grants	49,996.0	32,270.0	32,270.0	11,548.0	2,53,551.0	2,58,800.0	2,63,341.0	2,77,078.0
b) Grants for relief on account	-	-	-	-	-	1,800.0	-	-
of Natural Calamities	-	-	-	-	-	-	-	-
c) Others	48,780.5	70,509.0	70,509.0	95,722.0	54,627.8	3,751.0	13,194.4	25,536.4
of which: GST Compensation cess	-	-	-	-	-	-	-	-
i) GST compensation	12,400.0	-	-	-	-	-	-	-
ii) VAT compensation	-	-	-	-	-	-	-	-
iii) Central sales tax compensation	-	-	-	-	-	-	-	-
iv) Compensation cess	-	-	-	-	-	-	-	-

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(₹ Lakh)

Item	NAGALAND				ODISHA			
	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)	11,01,921.1	12,58,672.8	11,97,501.9	13,17,360.3	85,20,429.3	1,00,20,000.0	1,01,88,280.0	1,15,26,600.0
I. TAX REVENUE (A+B)	3,99,141.5	4,41,842.3	4,50,347.0	4,97,264.0	59,18,587.5	65,13,592.0	64,60,370.5	72,20,658.9
A. State's Own Tax Revenue (1 to 3)	97,692.5	77,118.3	71,105.0	78,014.0	31,07,029.3	29,52,481.0	30,05,020.5	32,99,999.9
1. Taxes on Income (i+ii)	3,488.0	3,750.0	3,706.4	3,750.0	18,781.1	20,400.0	20,000.0	21,000.0
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	3,488.0	3,750.0	3,706.4	3,750.0	18,781.1	20,400.0	20,000.0	21,000.0
2. Taxes on Property and Capital Transactions (i to iii)	352.4	305.0	313.5	344.8	1,57,895.0	1,63,509.0	1,63,600.0	1,75,000.0
i) Land Revenue	90.0	65.0	73.5	80.8	54,227.1	53,509.0	53,600.0	55,000.0
ii) Stamps and Registration Fees	262.4	240.0	240.0	264.0	1,03,668.0	1,10,000.0	1,10,000.0	1,20,000.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	93,852.1	73,063.3	67,085.0	73,919.2	29,30,353.2	27,68,572.1	28,21,420.5	31,03,999.9
i) Sales Tax (a to e)	28,754.5	22,500.0	23,678.2	25,288.8	11,52,165.3	6,88,000.0	6,88,000.0	8,00,000.0
a) State Sales Tax/VAT	28,754.5	22,500.0	23,678.2	25,288.8	11,26,485.9	6,86,337.2	6,86,387.2	7,98,127.0
b) Central Sales Tax	-	-	-	-	25,679.4	1,607.8	1,607.8	1,869.0
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	-	-	-	-	-	55.0	5.0	4.0
ii) State Excise	420.0	510.0	480.0	510.0	3,22,098.6	3,80,000.0	3,89,997.6	4,50,000.0
iii) Taxes on Vehicles	10,152.6	10,500.0	11,003.9	12,104.0	1,53,494.9	1,70,000.0	1,80,000.0	2,02,500.0
iv) Taxes on Goods and Passengers	1,759.2	1,460.1	1,719.0	1,890.9	1,26,048.7	0.1	13,000.0	1,000.0
v) Taxes and Duties on Electricity	5.9	6.2	8.1	8.9	1,96,973.6	2,30,000.0	2,70,000.0	2,80,000.0
vi) Entertainment Tax	-	-	-	-	2,023.6	2,463.0	365.8	460.9
vii) SGST	52,620.8	38,062.0	30,120.9	34,036.6	9,76,575.1	12,97,482.0	12,80,023.0	13,70,000.0
viii) Other Taxes and Duties	139.1	25.0	75.0	80.0	973.3	627.0	34.1	39.0
B. Share in Central Taxes (i to x)	3,01,449.0	3,64,724.0	3,79,242.0	4,19,250.0	28,11,558.2	35,61,111.0	34,55,350.0	39,20,659.0
i) Corporation Tax	1,02,720.0	1,05,991.0	1,25,867.2	1,36,216.0	9,57,485.0	10,68,279.0	11,28,768.0	12,69,710.0
ii) Income Tax	86,742.0	93,797.0	1,02,007.5	1,13,086.0	8,08,526.0	9,45,367.0	9,15,309.0	10,66,798.0
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
v) Taxes on Wealth	-3.0	-3.0	-4.0	1,27,294.0	-29.0	-33.0	-35.0	-34.0
vi) Customs	33,850.0	18,598.0	24,638.5	26,429.0	3,15,550.0	1,87,448.0	2,20,860.0	2,46,357.0
vii) Union Excise Duties	35,390.0	18,123.0	19,669.4	16,225.0	3,29,840.0	1,82,663.0	1,76,143.0	1,51,242.0
viii) Service Tax	37,970.0	-	1,917.3	-	3,56,063.2	-	17,245.0	-
ix) CGST	4,780.0	1,28,218.0	1,05,146.0	-	44,124.0	11,77,388.0	9,90,183.0	11,86,586.0
x) Other Taxes and Duties on Commodities and Services	-	-	-	-	-1.0	-1.0	6,877.0	-
II. NON-TAX REVENUE (C+D)	7,02,779.6	8,16,830.5	7,47,155.0	8,20,096.3	26,01,841.9	35,06,408.0	37,27,909.5	43,05,941.1
C. State's Own Non-Tax Revenue (1 to 6)	38,852.6	34,745.2	34,709.7	32,902.3	8,39,847.5	10,30,000.0	11,25,002.4	12,50,000.0
1. Interest Receipts	697.3	500.0	785.0	795.0	60,071.5	83,000.0	90,000.0	1,00,000.0
2. Dividends and Profits	-	-	-	-	6,622.4	55,000.0	63,550.0	63,900.0
3. General Services	8,562.7	2,445.4	3,232.8	3,489.7	38,882.6	40,858.9	40,468.9	41,171.0
<i>of which: State Lotteries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

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

(₹ Lakh)

Item	NAGALAND				ODISHA			
	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)	14,335.5	10,969.5	12,732.8	9,128.4	20,863.4	22,298.0	20,780.7	22,320.4
i) Education, Sports, Art and Culture	13,284.4	10,000.0	11,500.0	8,000.0	2,388.3	4,000.0	4,000.0	4,000.0
ii) Medical and Public Health	60.3	74.6	68.5	74.6	5,779.4	5,100.0	3,490.0	3,769.4
iii) Family Welfare	-	0.4	0.1	0.1	4.7	5.0	5.0	5.0
iv) Housing	628.1	580.0	610.0	670.0	1,603.6	1,900.0	1,900.0	2,001.0
v) Urban Development	12.3	7.1	4.5	5.0	283.5	252.0	252.0	292.0
vi) Labour and Employment	20.3	16.5	115.0	20.0	1,160.0	1,290.0	1,287.0	1,300.0
vii) Social Security and Welfare	1.9	3.1	88.5	2.5	22.5	9.0	9.0	9.0
viii) Water Supply and Sanitation	320.7	280.0	345.0	355.0	8,538.0	8,900.0	9,000.0	10,000.0
ix) Others	7.6	7.8	1.2	1.3	1,083.3	842.0	837.7	944.0
5. Fiscal Services	-	-	-	-	-	0.1	0.1	0.1
6. Economic Services (i to xvii)	15,257.1	20,830.3	17,959.1	19,489.2	7,13,407.8	8,28,843.0	9,10,202.7	10,22,608.5
i) Crop Husbandry	14.9	25.0	13.5	14.5	3,187.9	7,200.0	4,744.0	6,195.0
ii) Animal Husbandry	68.1	95.0	70.2	75.0	177.1	174.7	171.8	183.3
iii) Fisheries	0.3	1.0	2.1	0.3	169.3	222.0	219.0	222.0
iv) Forestry and Wildlife	973.5	1,300.0	1,050.0	1,100.0	6,279.4	4,800.0	5,000.0	5,450.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	6.5	10.0	418.5	10.0	609.2	333.0	333.0	476.1
vii) Other Agricultural Programmes	9.4	9.5	0.1	0.2	278.5	299.0	299.0	300.0
viii) Major and Medium Irrigation Projects	-	-	-	-	66,346.1	78,000.0	75,084.0	79,000.0
ix) Minor Irrigation	2.0	3.5	5.3	3.0	2,535.2	2,000.0	1,000.0	1,000.0
x) Power	12,789.4	15,800.0	14,500.0	16,000.0	339.3	257.0	257.0	289.0
xi) Petroleum	-	-	-	-	0.1	-	-	-
xii) Village and Small Industries	20.9	34.1	15.0	17.0	32.9	116.0	116.0	116.0
xiii) Industries@	94.7	85.1	75.0	82.5	6,13,216.4	7,10,028.0	8,00,026.0	9,00,045.0
xiv) Ports and Light Houses	-	-	-	-	8,436.7	4,250.0	5,282.0	8,610.0
xv) Road Transport	734.7	1,100.0	790.0	850.0	-	-	-	-
xvi) Tourism	48.7	45.0	55.0	60.0	17.9	50.0	50.0	50.0
xvii) Others*	494.1	2,322.1	964.3	1,276.8	11,781.9	21,113.3	17,620.9	20,672.1
D. Grants from the Centre (1 to 5)	6,63,927.1	7,82,085.3	7,12,445.3	7,87,194.0	17,61,994.3	24,76,408.0	26,02,907.1	30,55,941.1
1. State Plan Schemes	2,92,215.8	3,73,688.3	3,10,192.1	3,59,494.0	-	-	-	-
of which: Advance release of Plan	-	-	-	-	-	-	-	-
Assistance for Natural Calamities	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	-	-	-	-	12,89,991.7	16,64,493.0	17,00,993.0	17,42,357.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	3,71,711.3	4,08,397.0	4,02,253.1	4,27,700.0	4,72,002.6	8,11,915.0	9,01,914.2	13,13,584.1
a) Statutory Grants	3,70,000.0	3,97,407.0	3,94,500.0	4,17,700.0	2,40,555.0	3,04,514.0	3,04,514.0	4,04,196.0
b) Grants for relief on account	-	990.0	-	-	-	-	-	-
of Natural Calamities	-	990.0	-	-	-	-	-	-
c) Others	1,711.3	10,000.0	7,753.1	10,000.0	2,31,447.6	5,07,401.0	5,97,400.2	9,09,388.1
of which: GST Compensation cess	-	-	-	-	-	-	-	-
i) GST compensation	-	-	-	-	2,07,976.0	4,07,400.0	4,07,400.0	4,86,704.0
ii) VAT compensation	-	-	-	-	-	-	-	-
iii) Central sales tax compensation	-	-	-	-	-	-	-	-
iv) Compensation cess	-	-	-	-	-	1.0	0.1	0.1