

Appendix I

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

(₹ Million)

Item	PUNJAB				RAJASTHAN			
	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	390,228.5	462,292.5	456,034.9	501,809.6	913,269.1	1,113,616.6	1,067,904.9	1,232,505.3
I. TAX REVENUE (A+B)	302,731.7	373,502.8	365,235.0	395,524.4	584,899.1	760,208.8	735,859.4	847,779.0
A. State's Own Tax Revenue (1 to 3)	255,702.0	293,519.3	285,146.0	305,473.5	386,729.4	470,960.5	456,700.1	533,000.1
1. Taxes on Income (i+ii)	–	–	–	–	5.5	–	–	–
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	–	–	–	–	5.5	–	–	–
2. Taxes on Property and Capital Transactions (i to iii)	25,214.5	27,602.8	27,620.9	27,676.1	34,820.7	46,500.0	38,200.1	46,500.1
i) Land Revenue	473.0	602.8	620.9	676.1	2,885.8	4,000.0	3,200.1	4,000.1
ii) Stamps and Registration Fees	24,741.5	27,000.0	27,000.0	27,000.0	31,888.9	42,000.0	34,500.0	42,000.0
iii) Urban Immovable Property Tax	–	–	–	–	46.0	500.0	500.0	500.0
3. Taxes on Commodities and Services (i to vii)	230,487.5	265,916.5	257,525.1	277,797.4	351,903.3	424,460.4	418,500.0	486,500.0
i) Sales Tax (a to e)	154,551.7	178,509.6	170,000.0	181,500.0	241,699.1	305,000.0	292,500.0	345,150.0
a) State Sales Tax/VAT	148,977.2	172,822.4	164,895.0	175,870.0	–	–	–	–
b) Central Sales Tax	5,569.6	5,687.2	5,100.0	5,620.0	15,250.2	17,160.0	16,150.0	16,150.0
c) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
d) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
e) Other Receipts	4.9	–	5.0	10.0	226,448.9	287,840.0	276,350.0	329,000.0
ii) State Excise	42,461.1	51,000.0	51,000.0	56,100.0	55,857.7	63,000.0	63,500.0	73,100.0
iii) Taxes on Vehicles	13,933.2	15,000.0	15,000.0	16,500.0	28,298.6	33,000.0	33,000.0	39,000.0
iv) Taxes on Goods and Passengers	–	–	–	–	9,565.2	4,320.0	8,000.0	7,500.0
v) Taxes and Duties on Electricity	18,752.3	20,504.1	20,640.0	22,700.0	15,345.0	17,820.4	20,000.0	20,000.0
vi) Entertainment Tax	195.5	390.5	477.0	548.5	514.4	660.0	880.0	1,037.0
vii) Other Taxes and Duties	593.7	512.4	408.1	448.9	623.0	660.0	620.0	713.0
B. Share in Central Taxes (i to ix)	47,029.7	79,983.5	80,089.0	90,050.9	198,169.7	289,248.3	279,159.3	314,778.9
i) Corporation Tax	16,422.8	26,557.7	24,791.9	28,314.0	69,203.0	95,721.0	87,601.8	98,659.1
ii) Income Tax	11,727.5	19,607.3	18,484.9	21,942.5	49,417.6	70,669.7	60,732.9	76,457.9
iii) Estate Duty	–	–	–	–	–	–	–	–
iv) Other Taxes on Income and Expenditure	0.4	–	–	–	–	–	2.0	–
v) Taxes on Wealth	44.4	-0.8	-0.8	-0.9	186.9	-2.8	22.8	-3.0
vi) Customs	7,605.9	12,327.0	12,853.4	14,108.0	32,050.2	44,429.8	44,636.8	49,158.8
vii) Union Excise Duties	4,294.9	8,017.1	10,273.0	11,271.9	18,097.6	28,895.5	37,302.9	39,276.6
viii) Service Tax	6,933.8	13,475.3	13,686.6	14,415.4	29,214.5	49,535.2	48,642.2	51,229.6
ix) Other Taxes and Duties on Commodities and Services	–	–	–	–	-0.1	-0.1	217.9	-0.1
II. NON-TAX REVENUE (C+D)	87,496.8	88,789.6	90,799.9	106,285.2	328,370.0	353,407.9	332,045.5	384,726.3
C. State's Own Non-Tax Revenue (1 to 6)	28,797.3	38,035.1	40,618.8	38,071.4	132,295.0	154,960.0	118,716.4	140,840.6
1. Interest Receipts	1,938.8	1,799.2	2,935.0	3,390.7	20,653.9	17,909.8	18,605.8	17,787.5
2. Dividends and Profits	14.8	18.2	16.3	17.9	633.3	590.7	981.5	596.3

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

(₹ Million)

Item	PUNJAB				RAJASTHAN			
	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)
1	2	3	4	5	2	3	4	5
3. General Services	17,118.3	23,680.9	23,889.8	19,626.6	14,678.5	15,642.5	14,691.1	18,539.1
<i>of which:</i> State Lotteries	698.8	840.0	840.0	708.0	—	—	—	—
4. Social Services (i to ix)	4,621.0	5,946.0	7,224.5	7,784.4	8,083.3	9,561.8	9,457.4	11,994.0
i) Education, Sports, Art and Culture	1,593.6	1,807.6	1,807.6	1,935.9	809.3	817.7	1,446.6	1,359.4
ii) Medical and Public Health	1,165.0	1,719.4	2,568.3	2,848.5	1,164.3	951.2	1,089.9	1,104.2
iii) Family Welfare	0.7	0.6	0.9	0.9	4.4	2.4	3.1	2.8
iv) Housing	52.0	—	53.9	55.0	67.6	76.6	77.3	80.9
v) Urban Development	1,194.4	1,543.8	1,572.1	1,700.3	78.4	72.5	99.3	70.5
vi) Labour and Employment	163.1	101.9	211.0	217.0	2,902.9	2,491.4	2,502.7	2,690.5
vii) Social Security and Welfare	355.4	73.2	382.0	395.5	39.0	88.6	167.8	107.7
viii) Water Supply and Sanitation	72.7	597.2	597.2	597.2	2,758.0	5,000.0	4,000.0	6,500.0
ix) Others	24.0	102.3	31.6	34.2	259.4	61.3	70.8	78.1
5. Fiscal Services	—	—	—	—	—	—	—	—
6. Economic Services (i to xvii)	5,104.4	6,590.8	6,553.2	7,251.8	88,245.9	111,255.1	74,980.6	91,923.7
i) Crop Husbandry	78.1	437.6	90.6	100.6	37.9	35.7	42.2	46.4
ii) Animal Husbandry	68.7	75.2	75.2	87.9	21.4	17.6	30.4	32.7
iii) Fisheries	21.8	21.3	22.1	22.5	231.5	266.1	380.0	400.0
iv) Forestry and Wildlife	194.5	359.0	364.8	392.0	893.1	979.2	1,116.5	1,035.4
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	141.6	4.5	123.1	156.8	168.8	185.1	145.2	240.2
vii) Other Agricultural Programmes	332.7	303.4	393.8	396.3	75.5	98.7	89.2	99.3
viii) Major and Medium Irrigation Projects	728.1	393.8	883.0	980.7	670.8	1,460.0	1,124.9	1,500.0
ix) Minor Irrigation	20.9	7.5	7.5	21.0	143.3	268.8	263.7	320.0
x) Power	—	—	—	—	124.8	249.5	192.5	224.7
xi) Petroleum	—	—	—	—	48,496.8	65,750.0	28,000.0	35,000.0
xii) Village and Small Industries	5.6	0.6	7.0	7.1	82.6	20.8	80.3	80.0
xiii) Industries@	864.4	1,000.0	1,000.0	1,100.0	36,414.8	41,359.0	42,505.1	52,006.1
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	1,616.7	2,300.0	2,300.0	2,531.8	—	—	—	—
xvi) Tourism	—	—	—	—	11.7	9.5	10.2	11.5
xvii) Others*	1,031.3	1,687.8	1,286.1	1,455.2	873.0	555.0	1,000.5	927.4
D. Grants from the Centre (1 to 5)	58,699.5	50,754.5	50,181.1	68,213.9	196,075.0	198,447.9	213,329.1	243,885.7
1. State Plan Schemes	36,412.3	39,608.0	38,691.5	45,617.5	148,851.6	158,304.6	161,709.0	189,800.4
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	805.6	793.7	2,392.4	5,162.3	1,952.9	3,655.3	2,430.9	5,334.4
3. Centrally Sponsored Schemes	1,442.8	318.8	526.0	1,979.6	—	—	—	—
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	20,038.7	10,034.0	8,571.1	15,454.5	45,270.4	36,488.0	49,189.2	48,750.9
a) Statutory Grants	16,545.1	9,906.7	5,334.9	12,235.2	36,601.7	24,187.2	24,290.4	36,215.8
b) Grants for relief on account of Natural Calamities	2,082.2	—	2,925.0	3,065.0	5,475.8	8,272.5	8,272.5	8,685.0
c) Others	1,411.4	127.3	311.2	154.2	3,192.8	4,028.3	16,626.3	3,850.1

See 'Notes to Appendix I'.

Appendix I

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

(₹ Million)

Item	SIKKIM				TAMIL NADU			
	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	44,619.5	48,019.1	48,536.8	48,853.0	1,224,204.4	1,426,813.3	1,383,062.0	1,481,750.9
I. TAX REVENUE (A+B)	13,368.7	24,850.7	24,625.6	27,410.1	954,805.7	1,172,330.3	1,076,875.9	1,137,099.9
A. State's Own Tax Revenue (1 to 3)	5,275.5	5,603.8	5,922.8	6,460.6	786,565.4	960,831.4	865,377.0	906,918.7
1. Taxes on Income (i+ii)	79.4	85.1	85.1	90.1	–	–	–	–
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	79.4	85.1	85.1	90.1	–	–	–	–
2. Taxes on Property and Capital Transactions (i to iii)	129.2	145.3	145.8	145.3	85,429.3	106,068.0	97,465.4	101,915.3
i) Land Revenue	61.6	68.9	68.9	68.9	1,705.4	2,034.1	2,591.6	3,152.7
ii) Stamps and Registration Fees	67.7	76.4	76.9	76.4	83,623.3	103,852.9	94,692.9	98,581.7
iii) Urban Immovable Property Tax	–	–	–	–	100.6	180.9	180.9	180.9
3. Taxes on Commodities and Services (i to vii)	5,066.9	5,373.4	5,691.8	6,225.2	701,136.1	854,763.4	767,911.6	805,003.3
i) Sales Tax (a to e)	2,821.0	3,000.0	3,275.0	3,610.0	571,908.0	688,745.7	619,729.2	648,350.4
a) State Sales Tax/VAT	2,535.9	2,640.0	2,915.0	1,250.0	533,356.7	650,292.3	577,910.5	607,435.9
b) Central Sales Tax	285.1	360.0	360.0	360.0	38,551.2	38,453.4	41,818.6	40,914.5
c) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
d) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
e) Other Receipts	–	–	–	2,000.0	–	–	–	–
ii) State Excise	1,313.6	1,350.0	1,350.0	1,444.5	57,311.8	72,966.7	64,289.1	66,360.8
iii) Taxes on Vehicles	194.1	210.7	210.7	240.0	38,289.5	48,825.4	43,850.0	47,939.1
iv) Taxes on Goods and Passengers	–	–	–	–	19,088.3	27,491.9	22,672.4	22,372.4
v) Taxes and Duties on Electricity	–	–	–	–	10,920.9	12,193.4	12,135.8	14,329.0
vi) Entertainment Tax	15.4	6.0	6.0	6.0	466.4	958.2	1,471.1	1,518.3
vii) Other Taxes and Duties	722.7	806.6	850.1	924.7	3,151.3	3,582.1	3,764.1	4,133.4
B. Share in Central Taxes (i to ix)	8,093.2	19,246.9	18,702.8	20,949.5	168,240.3	211,498.9	211,498.9	230,181.2
i) Corporation Tax	2,825.8	6,393.0	6,043.2	6,589.2	58,751.0	70,079.3	70,079.3	72,230.3
ii) Income Tax	2,017.9	4,719.9	4,301.8	5,106.5	41,953.8	51,738.7	51,738.7	55,976.4
iii) Estate Duty	–	–	–	–	–	–	–	–
iv) Other Taxes on Income and Expenditure	–	–	–	–	1.4	–	–	–
v) Taxes on Wealth	7.6	-0.2	-0.2	-0.2	158.6	-2.0	-2.0	-2.2
vi) Customs	1,308.7	2,967.4	2,991.3	3,283.2	27,209.5	32,527.9	32,527.9	35,990.1
vii) Union Excise Duties	739.0	1,929.9	2,390.7	2,623.2	15,364.3	21,155.0	21,155.0	28,755.2
viii) Service Tax	1,194.2	3,236.9	2,976.0	3,347.6	24,801.7	36,000.1	36,000.1	37,231.5
ix) Other Taxes and Duties on Commodities and Services	–	–	–	–	–	-0.1	-0.1	-0.1
II. NON-TAX REVENUE (C+D)	31,250.8	23,168.4	23,911.2	21,442.9	269,398.7	254,483.0	306,186.0	344,651.0
C. State's Own Non-Tax Revenue (1 to 6)	6,980.8	3,503.6	3,644.2	3,622.6	83,506.0	90,715.0	89,312.5	97,239.5
1. Interest Receipts	664.4	312.1	312.1	372.1	24,893.8	26,785.9	27,254.2	27,410.6
2. Dividends and Profits	8.7	10.0	98.0	10.0	994.6	720.8	1,341.7	1,337.9

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

(₹ Million)

Item	SIKKIM				TAMIL NADU			
	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)
1	2	3	4	5	2	3	4	5
3. General Services	4,595.5	1,195.2	1,116.4	1,019.0	8,248.7	9,851.4	11,062.2	12,287.1
<i>of which:</i> State Lotteries	4,186.4	374.0	347.7	335.5	–	1.5	1.0	1.0
4. Social Services (i to ix)	88.3	90.5	90.6	93.0	33,696.9	35,466.0	32,735.1	37,983.6
i) Education, Sports, Art and Culture	12.2	11.7	11.7	11.2	19,320.1	19,854.0	20,016.5	24,045.6
ii) Medical and Public Health	19.7	25.0	25.0	25.0	5,032.4	4,093.5	3,356.1	3,995.5
iii) Family Welfare	–	–	–	–	1,000.4	865.1	1,633.6	1,827.4
iv) Housing	5.1	5.5	5.5	5.7	924.8	916.0	1,244.1	955.1
v) Urban Development	11.2	4.1	4.1	4.1	6,079.5	8,132.7	4,884.1	5,573.4
vi) Labour and Employment	4.8	2.0	2.0	2.0	750.1	877.9	886.3	887.4
vii) Social Security and Welfare	–	–	0.1	0.1	448.6	560.5	536.9	520.1
viii) Water Supply and Sanitation	32.5	39.9	39.9	42.6	23.0	19.7	31.0	31.3
ix) Others	2.9	2.3	2.3	2.3	117.9	146.6	146.6	147.6
5. Fiscal Services	–	–	–	–	–	–	–	–
6. Economic Services (i to xvii)	1,624.0	1,895.8	2,027.1	2,128.5	15,672.0	17,890.9	16,919.3	18,220.4
i) Crop Husbandry	5.6	9.1	9.1	9.1	1,500.0	1,450.6	945.5	1,284.6
ii) Animal Husbandry	11.7	9.7	9.7	9.7	102.6	102.6	104.1	108.1
iii) Fisheries	1.1	0.5	0.4	0.3	86.4	104.2	92.0	96.0
iv) Forestry and Wildlife	114.5	120.6	120.6	120.6	1,413.0	1,430.2	708.4	1,585.9
v) Plantations	23.1	51.8	51.8	51.8	19.2	–	–	–
vi) Co-operation	0.2	–	0.2	0.2	255.1	263.0	278.8	293.0
vii) Other Agricultural Programmes	–	–	–	–	346.5	441.0	364.5	383.6
viii) Major and Medium Irrigation Projects	–	–	–	–	504.3	306.3	305.9	334.4
ix) Minor Irrigation	0.7	2.2	2.2	2.0	20.7	21.6	21.6	22.2
x) Power	1,135.6	1,251.0	1,351.0	1,401.0	–	–	–	–
xi) Petroleum	–	–	–	–	–	0.1	0.1	0.1
xii) Village and Small Industries	1.3	2.5	2.5	2.5	177.0	223.1	315.4	242.2
xiii) Industries@	8.9	6.6	6.6	6.4	9,878.5	12,080.2	11,955.2	11,974.9
xiv) Ports and Light Houses	–	–	–	–	23.6	35.3	21.7	22.5
xv) Road Transport	276.3	393.5	423.6	470.0	–	–	–	–
xvi) Tourism	26.4	31.4	32.5	38.0	3.5	20.0	5.0	5.0
xvii) Others*	18.6	17.0	17.0	17.0	1,341.3	1,412.9	1,801.2	1,867.9
D. Grants from the Centre (1 to 5)	24,270.0	19,664.8	20,267.0	17,820.3	185,892.7	163,768.0	216,873.5	247,411.5
1. State Plan Schemes	17,385.4	8,408.8	8,414.3	4,466.8	112,553.4	112,110.2	133,545.0	166,312.2
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–
2. Central Plan Schemes	29.1	97.7	157.7	60.0	2,817.9	8,050.6	10,689.0	6,379.1
3. Centrally Sponsored Schemes	5,784.6	9,616.2	10,009.3	11,732.5	9,743.2	3,158.2	11,527.0	11,855.8
4. NEC/ Special Plan Scheme	342.4	1,024.1	1,024.1	921.6	–	–	–	–
5. Non-Plan Grants (a to c)	728.5	517.9	661.5	639.5	60,778.2	40,448.9	61,112.6	62,864.3
a) Statutory Grants	–	–	–	–	36,234.8	22,469.4	17,376.9	29,011.3
b) Grants for relief on account of Natural Calamities	248.9	280.0	279.0	290.0	1,338.0	–	6,430.5	5,347.5
c) Others	479.6	237.9	382.5	349.5	23,205.4	17,979.5	37,305.3	28,505.5

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