

Appendix I

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

(₹ Million)

Item	PUNJAB				RAJASTHAN			
	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)	479,854.2	600,798.7	568,719.9	738,118.6	1,090,260.0	1,301,620.7	1,346,925.3	1,516,635.0
I. TAX REVENUE (A+B)	373,463.9	501,769.2	461,073.4	549,928.4	779,275.2	917,978.3	888,447.5	1,014,087.7
A. State's Own Tax Revenue (1 to 3)	277,466.6	395,262.8	354,903.8	425,643.1	443,716.6	545,690.1	518,167.1	580,991.1
1. Taxes on Income (i+ii)	-	-	-	-	0.9	-	-	-
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	-	-	-	-	0.9	-	-	-
2. Taxes on Property and Capital Transactions (i to iii)	21,114.3	26,200.0	22,000.0	26,100.0	33,750.4	44,340.1	46,267.1	48,471.1
i) Land Revenue	678.2	2,200.0	1,000.0	1,100.0	3,146.9	3,740.1	5,667.1	5,871.1
ii) Stamps and Registration Fees	20,436.1	24,000.0	21,000.0	25,000.0	30,532.5	40,500.0	40,500.0	42,500.0
iii) Urban Immovable Property Tax	-	-	-	-	71.0	100.0	100.0	100.0
3. Taxes on Commodities and Services (i to viii)	256,352.3	369,062.8	332,903.8	399,543.1	409,965.3	501,350.0	471,900.0	532,520.0
i) Sales Tax (a to e)	175,867.1	258,000.0	241,184.6	63,330.0	285,584.2	353,000.0	195,000.0	156,000.0
a) State Sales Tax/VAT	169,308.4	197,941.9	237,292.0	61,330.0	-	-	-	-
b) Central Sales Tax	6,557.3	42,058.1	3,892.6	2,000.0	14,068.8	13,501.4	7,000.0	4,230.0
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	1.4	18,000.0	-	-	271,515.4	339,498.6	188,000.0	151,770.0
ii) State Excise	44,060.1	54,224.7	51,224.7	60,000.0	70,536.8	83,000.0	78,000.0	93,000.0
iii) Taxes on Vehicles	15,481.2	31,750.0	18,589.1	21,400.0	36,228.3	40,500.0	43,000.0	49,000.0
iv) Taxes on Goods and Passengers	6.2	-	-	-	8,032.8	2,000.0	3,280.0	10.0
v) Taxes and Duties on Electricity	19,930.1	24,000.0	21,550.5	25,000.0	7,382.4	22,500.0	35,000.0	24,500.0
vi) Entertainment Tax	249.9	587.3	183.0	202.4	1,220.6	200.0	390.0	6.0
vii) SGST	-	-	-	214,405.5	-	-	117,000.0	210,000.0
viii) Other Taxes and Duties	757.6	500.8	172.0	15,205.2	980.2	150.0	230.0	4.0
B. Share in Central Taxes (i to ix)	95,997.3	106,506.4	106,169.6	124,285.3	335,558.6	372,288.2	370,280.3	433,096.6
i) Corporation Tax	30,820.7	31,443.8	32,528.1	34,897.1	107,393.9	109,564.8	113,342.9	124,988.9
ii) Income Tax	21,420.5	27,490.0	27,467.7	30,882.0	74,639.1	95,788.1	95,710.2	108,284.6
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	757.9
v) Taxes on Wealth	70.6	-1.0	-1.0	-1.1	245.9	-3.4	-3.6	38.8
vi) Customs	13,258.0	15,008.0	7,828.5	6,123.3	46,196.7	52,294.7	27,278.2	24,595.8
vii) Union Excise Duties	15,139.4	15,687.6	8,109.0	5,967.0	52,752.6	54,662.8	28,255.6	21,959.1
viii) Service Tax	15,287.8	16,878.0	4,849.8	3,106.6	54,329.5	59,981.3	17,235.3	1,479.9
ix) CGST	-	-	14,664.2	39,998.7	-	-	51,096.9	139,374.1
x) IGST	-	-	10,723.3	3,311.7	-	-	37,364.9	11,539.5
xi) Other Taxes and Duties on Commodities and Services	0.3	-	-	-	0.9	-0.1	-0.1	78.0
II. NON-TAX REVENUE (C+D)	106,390.3	99,029.5	107,646.5	188,190.2	310,984.8	383,642.4	458,477.9	502,547.4
C. State's Own Non-Tax Revenue (1 to 6)	58,632.0	32,249.5	50,961.8	102,488.5	116,155.6	144,930.9	166,592.8	203,974.2
1. Interest Receipts	12,938.0	13,397.1	13,399.0	13,400.8	19,333.7	18,548.0	49,241.4	63,238.1
2. Dividends and Profits	38.8	28.3	49.0	47.0	678.0	667.2	669.5	710.0

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

(₹ Million)

Item	PUNJAB				RAJASTHAN			
	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	33,817.9	4,418.8	25,996.6	72,502.8	12,672.5	19,390.7	16,217.4	24,795.6
<i>of which:</i> State Lotteries	775.4	1,048.0	800.0	9,388.0	—	—	—	—
4. Social Services (i to ix)	4,162.0	4,569.9	4,840.0	6,553.8	13,242.7	13,790.3	14,714.1	16,354.3
i) Education, Sports, Art and Culture	958.9	1,050.0	846.3	1,160.3	1,690.5	1,955.6	1,827.3	2,075.3
ii) Medical and Public Health	1,354.7	1,847.9	2,385.8	2,573.6	1,253.9	1,178.0	1,523.4	1,750.0
iii) Family Welfare	0.1	0.3	0.1	0.1	2.6	2.8	2.6	2.9
iv) Housing	52.0	61.4	61.4	66.6	67.1	72.6	92.8	103.0
v) Urban Development	958.9	1,000.0	705.3	1,160.3	181.8	29.1	63.0	40.6
vi) Labour and Employment	199.3	82.5	85.4	241.2	3,554.2	3,611.8	4,191.9	4,692.4
vii) Social Security and Welfare	547.9	430.0	100.0	662.9	876.6	141.6	215.1	137.3
viii) Water Supply and Sanitation	52.4	60.0	624.8	643.0	5,472.1	6,750.0	6,750.0	7,500.0
ix) Others	37.9	37.8	30.8	45.8	143.9	48.7	48.0	52.8
5. Fiscal Services	—	—	—	—	—	—	—	—
6. Economic Services (i to xvii)	7,675.3	9,835.4	6,677.2	9,984.2	70,228.7	92,534.7	85,750.3	98,876.2
i) Crop Husbandry	104.2	114.1	81.1	126.1	52.9	46.6	64.1	69.1
ii) Animal Husbandry	82.1	102.4	87.0	99.3	112.3	120.7	118.5	133.6
iii) Fisheries	0.8	22.1	0.8	1.0	575.9	560.0	570.0	604.2
iv) Forestry and Wildlife	209.2	362.7	226.1	253.1	1,130.1	1,268.1	1,738.2	1,424.1
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	33.7	35.0	31.4	40.8	441.0	157.9	477.5	506.1
vii) Other Agricultural Programmes	150.5	162.8	101.2	201.3	85.8	107.2	107.3	113.7
viii) Major and Medium Irrigation Projects	936.1	1,062.0	946.0	992.7	1,127.8	1,465.4	902.9	1,087.7
ix) Minor Irrigation	0.3	61.4	0.1	0.3	98.4	332.0	332.5	376.5
x) Power	—	—	—	—	4.6	323.5	575.9	633.4
xi) Petroleum	—	—	—	—	23,317.3	35,000.0	29,000.0	35,000.0
xii) Village and Small Industries	7.3	10.0	11.0	11.6	100.0	50.0	125.0	132.5
xiii) Industries@	482.3	4,000.0	1,450.0	4,000.0	42,339.6	52,003.4	49,008.5	58,005.0
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	2,138.9	2,500.0	2,219.2	2,588.1	—	—	—	—
xvi) Tourism	47.3	—	—	57.2	7.6	9.0	9.0	10.5
xvii) Others*	3,482.5	1,402.8	1,523.4	1,612.7	835.7	1,090.8	2,720.9	779.7
D. Grants from the Centre (1 to 5)	47,758.2	66,780.0	56,684.7	85,701.6	194,829.1	238,711.5	291,885.1	298,573.2
1. State Plan Schemes	22,767.4	49,739.4	39,092.2	55,084.7	134,616.3	—	—	—
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	527.9	5,743.6	4,695.2	6,068.1	1,081.1	—	-1.2	—
3. Centrally Sponsored Schemes	8,462.1	222.7	150.6	148.2	-146.7	184,523.5	205,338.8	197,679.6
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	16,000.9	11,074.2	12,746.7	24,400.7	59,278.4	54,188.0	86,547.5	100,893.6
a) Statutory Grants	10,228.1	10,794.0	7,746.7	5,400.7	34,714.9	44,711.9	44,627.0	50,546.2
b) Grants for relief on account of Natural Calamities	3,067.5	—	—	—	8,685.0	6,399.0	40,016.5	48,192.5
c) Others	2,705.3	280.2	5,000.0	19,000.0	15,878.5	3,077.1	1,904.0	2,154.9

See 'Notes to Appendix I'.

Appendix I

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

(₹ Million)

Item	SIKKIM				TAMIL NADU			
	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)	46,103.0	53,263.2	61,103.9	59,809.3	1,402,311.3	1,593,627.8	1,558,247.0	1,762,514.8
I. TAX REVENUE (A+B)	27,217.5	31,472.9	31,707.9	36,626.5	1,104,791.7	1,268,139.4	1,257,929.6	1,443,235.0
A. State's Own Tax Revenue (1 to 3)	6,525.6	6,695.1	7,002.7	7,703.1	859,414.1	995,901.4	912,792.4	999,333.1
1. Taxes on Income (i+ii)	78.2	100.0	100.0	100.0	-	-	0.2	0.2
i) Agricultural Income Tax	-	-	-	-	-	-	0.2	0.2
ii) Taxes on Professions, Trades, Callings and Employment	78.2	100.0	100.0	100.0	-	-	-	-
2. Taxes on Property and Capital Transactions (i to iii)	189.6	149.1	186.4	204.4	74,002.5	85,920.7	100,332.5	112,310.6
i) Land Revenue	64.0	70.9	64.0	71.0	1,534.0	3,544.6	2,132.7	2,823.9
ii) Stamps and Registration Fees	125.7	78.2	122.4	133.4	72,366.5	82,195.2	98,069.7	109,356.7
iii) Urban Immovable Property Tax	-	-	-	-	102.0	180.9	130.0	130.0
3. Taxes on Commodities and Services (i to viii)	6,257.8	6,446.0	6,716.3	7,398.7	785,411.6	909,980.6	812,459.7	887,022.3
i) Sales Tax (a to e)	3,648.2	3,882.6	2,140.1	1,540.0	632,335.8	739,592.5	493,903.0	444,270.4
a) State Sales Tax/VAT	1,515.3	1,400.0	1,400.0	1,540.0	587,930.3	690,262.6	479,631.1	443,838.1
b) Central Sales Tax	131.2	232.6	52.1	-	44,405.6	49,329.9	14,271.9	432.3
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	2,001.7	2,250.0	688.0	-	-	-	-	-
ii) State Excise	1,562.4	1,550.0	1,538.0	1,585.4	62,481.6	69,029.1	64,884.1	69,978.3
iii) Taxes on Vehicles	249.0	285.0	300.0	310.5	48,542.9	54,180.3	56,352.2	62,117.4
iv) Taxes on Goods and Passengers	-	-	-	-	25,513.4	27,218.3	9,049.3	-
v) Taxes and Duties on Electricity	-	-	-	-	12,424.7	14,329.7	12,631.5	13,089.6
vi) Entertainment Tax	11.2	-	-	-	-115.9	1,208.0	200.8	-
vii) SGST	-	-	2,219.9	3,636.5	-	-	173,930.0	297,484.5
viii) Other Taxes and Duties	787.0	728.4	518.3	326.3	4,229.1	4,422.7	1,508.8	82.0
B. Share in Central Taxes (i to ix)	20,691.9	24,777.8	24,705.2	28,923.4	245,377.6	272,238.0	345,137.2	443,901.9
i) Corporation Tax	6,386.1	7,317.6	7,569.9	8,844.0	78,625.2	80,214.6	82,980.6	91,506.8
ii) Income Tax	4,676.9	6,397.5	6,392.3	7,186.9	54,644.8	70,128.4	70,071.4	79,277.3
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
v) Taxes on Wealth	6.2	-0.2	-0.3	-0.3	179.9	-2.5	-2.7	28.5
vi) Customs	2,877.9	3,492.7	1,821.8	1,425.0	31,241.1	38,286.0	19,970.9	18,007.1
vii) Union Excise Duties	3,517.9	3,650.8	1,887.1	1,388.6	41,201.5	40,019.7	20,686.5	16,076.7
viii) Service Tax	3,226.9	3,919.4	1,126.2	-	39,485.2	43,591.9	12,525.9	1,075.6
ix) CGST	-	-	3,412.7	9,308.5	-	-	37,409.1	102,038.6
x) IGST	-	-	2,495.5	770.7	-	-	101,495.6	135,279.3
xi) Other Taxes and Duties on Commodities and Services	-	-	-	-	-0.1	-0.1	-0.1	612.0
II. NON-TAX REVENUE (C+D)	18,885.4	21,790.2	29,396.1	23,182.8	297,519.6	325,488.5	300,317.4	319,279.8
C. State's Own Non-Tax Revenue (1 to 6)	4,516.4	4,264.6	4,690.8	4,819.2	99,137.6	123,180.0	107,671.3	113,011.1
1. Interest Receipts	783.8	504.1	504.1	504.1	43,191.3	36,767.7	39,310.0	38,999.5
2. Dividends and Profits	20.1	10.0	10.0	10.0	1,847.7	1,395.9	1,815.5	1,863.1

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

(₹ Million)

Item	SIKKIM				TAMIL NADU			
	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	1,104.4	1,218.1	1,288.0	1,365.2	11,296.1	35,467.3	11,664.0	11,413.4
<i>of which:</i> State Lotteries	452.3	500.0	550.0	550.0	–	1.0	–	–
4. Social Services (i to ix)	116.9	102.9	102.9	152.6	28,061.8	31,150.2	36,726.4	40,342.0
i) Education, Sports, Art and Culture	20.5	11.5	11.5	11.7	11,952.3	16,065.0	13,010.5	14,489.9
ii) Medical and Public Health	25.9	25.0	25.0	25.0	4,228.0	4,024.7	8,951.0	9,254.4
iii) Family Welfare	–	–	–	–	1,622.6	1,925.9	1,617.6	1,732.3
iv) Housing	5.7	6.0	6.0	6.0	671.5	819.1	1,880.4	2,039.9
v) Urban Development	14.0	4.8	4.8	4.2	6,477.0	6,760.8	7,647.1	7,008.0
vi) Labour and Employment	6.2	3.0	3.0	3.0	841.3	866.4	1,082.7	1,600.2
vii) Social Security and Welfare	1.8	0.3	0.3	0.4	908.0	509.6	778.8	2,441.6
viii) Water Supply and Sanitation	40.4	50.0	50.0	100.0	3.0	30.1	5.7	6.1
ix) Others	2.4	2.3	2.3	2.4	1,358.3	148.6	1,752.7	1,769.5
5. Fiscal Services	–	–	–	–	0.3	0.3	–	–
6. Economic Services (i to xvii)	2,491.2	2,429.4	2,785.7	2,787.4	14,740.5	18,398.6	18,155.5	20,393.0
i) Crop Husbandry	5.7	9.1	9.1	6.3	569.4	1,234.0	641.6	598.2
ii) Animal Husbandry	12.0	10.0	10.0	10.0	156.5	131.9	153.6	166.8
iii) Fisheries	0.4	0.3	0.3	0.4	120.5	91.1	88.6	89.5
iv) Forestry and Wildlife	160.2	135.0	135.0	135.0	342.2	1,617.2	1,057.6	1,030.7
v) Plantations	52.1	51.8	60.0	70.0	–	–	–	–
vi) Co-operation	0.5	0.3	0.3	0.3	261.5	346.1	316.4	332.5
vii) Other Agricultural Programmes	–	–	–	–	366.8	400.5	404.8	445.5
viii) Major and Medium Irrigation Projects	–	–	–	–	336.3	366.5	382.1	354.9
ix) Minor Irrigation	3.0	0.6	0.6	0.6	26.8	20.5	17.5	13.7
x) Power	1,700.4	1,601.0	1,949.1	1,901.0	–	–	–	–
xi) Petroleum	–	–	–	–	0.1	0.1	0.1	0.1
xii) Village and Small Industries	1.2	2.5	2.5	2.5	173.4	297.3	353.8	356.0
xiii) Industries@	6.7	6.4	6.4	7.4	10,122.5	12,022.8	12,192.4	14,524.4
xiv) Ports and Light Houses	–	–	–	–	25.0	27.5	27.5	30.3
xv) Road Transport	487.1	550.0	550.0	590.0	–	–	–	–
xvi) Tourism	54.2	45.0	45.0	46.4	3.3	5.0	5.0	5.0
xvii) Others*	7.9	17.6	17.6	17.7	2,236.2	1,838.2	2,514.6	2,445.4
D. Grants from the Centre (1 to 5)	14,369.1	17,525.6	24,705.3	18,363.6	198,382.0	202,308.5	192,646.0	206,268.7
1. State Plan Schemes	6,846.4	192.4	199.5	11.3	105,503.6	–	–	–
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–
2. Central Plan Schemes	–	–	–	–	4,954.7	–	–	–
3. Centrally Sponsored Schemes	6,590.6	13,061.3	15,156.4	14,259.8	20,351.8	20,408.5	128,068.6	132,044.2
4. NEC/ Special Plan Scheme	284.9	3,573.7	8,651.1	3,324.6	–	–	–	–
5. Non-Plan Grants (a to c)	647.2	698.2	698.2	767.9	67,572.0	181,899.9	64,577.4	74,224.5
a) Statutory Grants	–	698.2	698.2	767.9	34,358.8	39,256.1	39,092.3	44,496.7
b) Grants for relief on account of Natural Calamities	297.0	–	–	–	18,586.6	1,145.4	3,900.4	390.0
c) Others	350.2	–	–	–	14,626.6	141,498.4	21,584.7	29,337.8

See 'Notes to Appendix I'.