

Appendix I

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

(₹ Million)

Item	PUNJAB				RAJASTHAN			
	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	415,233.8	501,809.6	513,717.9	600,798.7	1,002,851.2	1,232,505.3	1,164,277.6	1,301,620.7
I. TAX REVENUE (A+B)	346,993.8	395,524.4	398,515.5	501,769.2	706,288.5	847,779.0	805,418.7	917,978.3
A. State's Own Tax Revenue (1 to 3)	266,904.8	305,473.5	302,518.5	395,262.8	427,129.2	533,000.1	469,860.1	545,690.1
1. Taxes on Income (i+ii)	–	–	–	–	6.7	–	–	–
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	–	–	–	–	6.7	–	–	–
2. Taxes on Property and Capital Transactions (i to iii)	25,041.9	27,676.1	26,669.2	26,200.0	35,151.2	46,500.1	36,190.1	44,340.1
i) Land Revenue	552.1	676.1	669.2	2,200.0	2,724.7	4,000.1	3,590.1	3,740.1
ii) Stamps and Registration Fees	24,489.8	27,000.0	26,000.0	24,000.0	32,340.0	42,000.0	32,500.0	40,500.0
iii) Urban Immovable Property Tax	–	–	–	–	86.5	500.0	100.0	100.0
3. Taxes on Commodities and Services (i to vii)	241,862.9	277,797.4	275,849.3	369,062.8	391,971.2	486,500.0	433,670.0	501,350.0
i) Sales Tax (a to e)	158,566.4	181,500.0	185,962.6	258,000.0	263,447.7	345,150.0	289,950.0	353,000.0
a) State Sales Tax/VAT	64.9	175,870.0	179,947.2	197,941.9	–	–	–	–
b) Central Sales Tax	5,675.0	5,620.0	6,015.4	42,058.1	14,661.0	16,150.0	12,274.0	13,501.4
c) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
d) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
e) Other Receipts	152,826.5	10.0	–	18,000.0	248,786.7	329,000.0	277,676.0	339,498.6
ii) State Excise	47,964.5	56,100.0	54,267.5	54,224.7	67,129.4	73,100.0	76,000.0	83,000.0
iii) Taxes on Vehicles	14,748.3	16,500.0	14,789.1	31,750.0	31,994.4	39,000.0	36,500.0	40,500.0
iv) Taxes on Goods and Passengers	66.6	–	–	–	8,477.2	7,500.0	7,500.0	2,000.0
v) Taxes and Duties on Electricity	19,674.2	22,700.0	19,840.6	24,000.0	19,212.9	20,000.0	21,720.0	22,500.0
vi) Entertainment Tax	77.7	548.5	533.9	587.3	1,010.7	1,037.0	1,187.0	200.0
vii) Other Taxes and Duties	765.3	448.9	455.6	500.8	698.9	713.0	813.0	150.0
B. Share in Central Taxes (i to ix)	80,089.0	90,050.9	95,997.0	106,506.4	279,159.3	314,778.9	335,558.6	372,288.2
i) Corporation Tax	25,283.8	28,314.0	30,820.7	31,443.8	87,601.9	98,659.1	107,393.9	109,564.8
ii) Income Tax	17,612.1	21,942.5	21,420.5	27,490.0	60,732.9	76,457.9	74,639.1	95,788.1
iii) Estate Duty	–	–	–	–	–	–	–	–
iv) Other Taxes on Income and Expenditure	0.6	–	–	–	2.1	–	1.0	–
v) Taxes on Wealth	5.2	-0.9	70.6	-1.0	22.7	-3.0	245.9	-3.4
vi) Customs	12,817.8	14,108.0	13,258.0	15,008.0	44,636.8	49,158.8	46,196.7	52,294.7
vii) Union Excise Duties	10,630.7	11,271.9	15,139.4	15,687.6	37,302.9	39,276.6	52,752.6	54,662.8
viii) Service Tax	13,687.3	14,415.4	15,287.8	16,878.0	48,642.3	51,229.6	54,329.5	59,981.3
ix) Other Taxes and Duties on Commodities and Services	51.5	–	–	–	217.7	-0.1	-0.1	-0.1
II. NON-TAX REVENUE (C+D)	68,239.9	106,285.2	115,202.4	99,029.5	296,562.7	384,726.3	358,858.9	383,642.4
C. State's Own Non-Tax Revenue (1 to 6)	26,502.7	38,071.4	62,605.8	32,249.5	109,278.8	140,840.6	124,693.2	144,930.9
1. Interest Receipts	2,252.8	3,390.7	13,586.2	13,397.1	19,823.9	17,787.5	20,029.7	18,548.0
2. Dividends and Profits	14.6	17.9	15.3	28.3	974.1	596.3	667.2	667.2

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

(₹ Million)

Item	PUNJAB				RAJASTHAN			
	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)
1	2	3	4	5	2	3	4	5
3. General Services	13,673.3	19,626.6	33,516.7	4,418.8	12,392.4	18,539.1	15,241.3	19,390.7
of which: State Lotteries	707.8	708.0	708.0	1,048.0	—	—	—	—
4. Social Services (i to ix)	4,301.8	7,784.4	7,833.2	4,569.9	10,329.6	11,994.0	13,889.2	13,790.3
i) Education, Sports, Art and Culture	886.8	1,935.9	865.9	1,050.0	1,761.6	1,359.4	1,847.3	1,955.6
ii) Medical and Public Health	1,842.5	2,848.5	4,792.5	1,847.9	1,192.1	1,104.2	1,157.4	1,178.0
iii) Family Welfare	0.3	0.9	0.3	0.3	3.7	2.8	2.5	2.8
iv) Housing	50.1	55.0	110.0	61.4	65.9	80.9	70.5	72.6
v) Urban Development	810.4	1,700.3	922.5	1,000.0	54.1	70.5	220.8	29.1
vi) Labour and Employment	238.6	217.0	328.8	82.5	3,343.0	2,690.5	3,619.7	3,611.8
vii) Social Security and Welfare	395.5	395.5	260.0	430.0	51.9	107.7	880.2	141.6
viii) Water Supply and Sanitation	50.0	597.2	515.4	60.0	3,736.4	6,500.0	6,000.0	6,750.0
ix) Others	27.6	34.2	37.8	37.8	121.0	78.1	90.7	48.7
5. Fiscal Services	—	—	—	—	—	—	—	—
6. Economic Services (i to xvii)	6,260.2	7,251.8	7,654.3	9,835.4	65,758.6	91,923.7	74,865.8	92,534.7
i) Crop Husbandry	62.1	100.6	99.3	114.1	48.8	46.4	42.1	46.6
ii) Animal Husbandry	86.9	87.9	92.6	102.4	109.7	32.7	120.7	120.7
iii) Fisheries	1.1	22.5	0.8	22.1	546.3	400.0	500.0	560.0
iv) Forestry and Wildlife	318.1	392.0	305.9	362.7	1,337.5	1,035.4	1,239.5	1,268.1
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	32.4	156.8	34.7	35.0	146.4	240.2	412.5	157.9
vii) Other Agricultural Programmes	882.7	396.3	151.1	162.8	83.2	99.3	95.1	107.2
viii) Major and Medium Irrigation Projects	1,426.6	980.7	904.0	1,062.0	687.3	1,500.0	1,297.9	1,465.4
ix) Minor Irrigation	60.6	21.0	21.5	61.4	173.7	320.0	320.9	332.0
x) Power	—	—	—	—	249.8	224.7	277.4	323.5
xi) Petroleum	—	—	—	—	23,414.3	35,000.0	27,500.0	35,000.0
xii) Village and Small Industries	8.2	7.1	3.8	10.0	94.0	80.0	50.0	50.0
xiii) Industries@	566.4	1,100.0	428.8	4,000.0	37,840.9	52,006.1	42,003.4	52,003.4
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	1,484.9	2,531.8	2,138.4	2,500.0	—	—	—	—
xvi) Tourism	—	—	—	—	8.0	11.5	8.5	9.0
xvii) Others*	1,330.1	1,455.2	3,473.5	1,402.8	1,018.8	927.4	997.7	1,090.8
D. Grants from the Centre (1 to 5)	41,737.2	68,213.9	52,596.7	66,780.0	187,284.0	243,885.7	234,165.7	238,711.5
1. State Plan Schemes	23,201.3	45,617.5	34,300.5	49,739.4	129,574.7	189,800.4	172,269.9	—
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	3,417.6	5,162.3	3,917.3	5,743.6	5,299.6	5,334.4	4,513.3	—
3. Centrally Sponsored Schemes	2,372.0	1,979.6	79.2	222.7	—	—	-146.7	—
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	238,711.5
5. Non-Plan Grants (a to c)	12,746.4	15,454.5	14,299.7	11,074.2	52,409.7	48,750.9	57,529.2	—
a) Statutory Grants	4,548.2	12,235.2	13,951.5	10,794.0	27,630.7	36,215.8	34,065.8	—
b) Grants for relief on account of Natural Calamities	2,925.0	3,065.0	—	—	22,053.8	8,685.0	8,685.0	—
c) Others	5,273.2	154.2	348.2	280.2	2,725.1	3,850.1	14,778.4	—

See 'Notes to Appendix I'.

Appendix I

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

(₹ Million)

Item	SIKKIM				TAMIL NADU			
	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	37,842.8	48,853.0	51,954.8	53,263.1	1,290,078.7	1,481,750.9	1,437,998.1	1,593,627.8
I. TAX REVENUE (A+B)	24,370.9	27,410.1	28,619.2	31,472.9	1,008,299.4	1,137,099.9	1,118,246.7	1,268,139.4
A. State's Own Tax Revenue (1 to 3)	5,668.1	6,460.6	6,286.1	6,695.1	804,760.8	906,918.7	872,869.1	995,901.4
1. Taxes on Income (i+ii)	79.2	90.1	90.1	100.0	–	–	–	–
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	79.2	90.1	90.1	100.0	–	–	–	–
2. Taxes on Property and Capital Transactions (i to iii)	103.6	145.3	145.3	149.1	89,868.9	101,915.3	83,479.5	85,920.7
i) Land Revenue	18.5	68.9	68.9	70.9	2,575.3	3,152.7	3,450.3	3,544.6
ii) Stamps and Registration Fees	85.1	76.4	76.4	78.2	87,214.5	98,581.7	79,848.3	82,195.2
iii) Urban Immovable Property Tax	–	–	–	–	79.1	180.9	180.9	180.9
3. Taxes on Commodities and Services (i to vii)	5,485.3	6,225.2	6,050.7	6,446.0	714,891.9	805,003.3	789,389.6	909,980.6
i) Sales Tax (a to e)	3,257.2	3,610.0	3,610.0	3,882.6	575,220.3	648,350.4	636,742.3	739,592.5
a) State Sales Tax/VAT	1,346.6	1,250.0	1,250.0	1,400.0	536,224.3	607,435.9	593,846.7	690,262.6
b) Central Sales Tax	179.0	360.0	360.0	232.6	38,996.0	40,914.5	42,895.6	49,329.9
c) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
d) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
e) Other Receipts	1,731.6	2,000.0	2,000.0	2,250.0	–	–	0	0
ii) State Excise	1,420.8	1,444.5	1,470.0	1,550.0	58,360.2	66,360.8	63,720.0	69,029.1
iii) Taxes on Vehicles	223.6	240.0	240.0	285.0	42,333.9	47,939.1	47,330.7	54,180.3
iv) Taxes on Goods and Passengers	–	–	–	–	21,534.0	22,372.4	23,668.1	27,218.3
v) Taxes and Duties on Electricity	–	–	–	–	13,014.3	14,329.0	13,028.3	14,329.7
vi) Entertainment Tax	13.5	6.0	6.0	–	955.0	1,518.3	1,050.4	1,208.0
vii) Other Taxes and Duties	570.2	924.7	724.7	728.4	3,474.3	4,133.4	3,849.7	4,422.7
B. Share in Central Taxes (i to ix)	18,702.8	20,949.5	22,333.1	24,777.8	203,538.6	230,181.2	245,377.6	272,238.0
i) Corporation Tax	5,925.6	6,589.2	7,172.6	7,317.6	63,798.4	72,230.3	78,625.2	80,214.6
ii) Income Tax	4,151.8	5,106.5	4,985.1	6,397.5	44,034.1	55,976.4	54,644.8	70,128.4
iii) Estate Duty	–	–	–	–	–	–	–	–
iv) Other Taxes on Income and Expenditure	–	–	0.1	–	1.8	–	–	–
v) Taxes on Wealth	0.7	-0.2	16.5	-0.2	19.9	-2.2	179.9	-2.5
vi) Customs	2,985.1	3,283.2	3,085.4	3,492.7	32,662.0	35,990.1	33,821.4	38,286.0
vii) Union Excise Duties	2,452.3	2,623.2	3,523.3	3,650.8	27,486.3	28,755.2	38,621.2	40,019.7
viii) Service Tax	3,178.3	3,347.6	3,550.1	3,919.4	35,351.3	37,231.5	39,484.4	43,591.9
ix) Other Taxes and Duties on Commodities and Services	9.0	–	–	–	184.8	-0.1	0.7	-0.1
II. NON-TAX REVENUE (C+D)	13,471.9	21,442.9	23,335.6	21,790.2	281,779.3	344,651.0	319,751.4	325,488.5
C. State's Own Non-Tax Revenue (1 to 6)	4,129.9	3,622.6	3,960.8	4,264.6	89,183.1	97,239.5	112,663.6	123,180.0
1. Interest Receipts	725.2	372.1	432.1	504.1	29,529.1	27,410.6	42,241.4	36,767.7
2. Dividends and Profits	127.0	10.0	10.0	10.0	1,405.9	1,337.9	1,931.6	1,395.9

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(₹ Million)

Item	SIKKIM				TAMIL NADU			
	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)	2015-16 (Accounts)	2016-17 (Budget Estimates)	2016-17 (Revised Estimates)	2017-18 (Budget Estimates)
1	2	3	4	5	2	3	4	5
3. General Services	1,044.5	1,019.0	1,162.7	1,218.1	14,294.2	12,287.1	12,159.6	35,467.3
<i>of which:</i> State Lotteries	200.2	335.5	450.0	500.0	0.1	1.0	1.0	1.0
4. Social Services (i to ix)	95.1	93.0	93.2	102.9	28,325.8	37,983.6	39,323.1	31,150.2
i) Education, Sports, Art and Culture	11.6	11.2	11.2	11.5	13,550.4	24,045.6	23,323.5	16,065.0
ii) Medical and Public Health	21.5	25.0	25.0	25.0	4,146.8	3,995.5	4,233.6	4,024.7
iii) Family Welfare	–	–	–	–	1,867.5	1,827.4	1,876.3	1,925.9
iv) Housing	5.3	5.7	5.7	6.0	1,080.3	955.1	1,033.8	819.1
v) Urban Development	11.5	4.1	4.1	4.8	6,238.0	5,573.4	6,751.8	6,760.8
vi) Labour and Employment	4.6	2.0	2.0	3.0	844.7	887.4	924.5	866.4
vii) Social Security and Welfare	0.6	0.1	0.3	0.3	454.8	520.1	1,001.0	509.6
viii) Water Supply and Sanitation	38.0	42.6	42.6	50.0	19.9	31.3	30.1	30.1
ix) Others	2.1	2.3	2.3	2.3	123.4	147.6	148.5	148.6
5. Fiscal Services	–	–	–	–	–	–	0.3	0.3
6. Economic Services (i to xvii)	2,138.1	2,128.5	2,262.9	2,429.4	15,628.0	18,220.4	17,007.5	18,398.6
i) Crop Husbandry	7.0	9.1	9.1	9.1	449.3	1,284.6	1,255.7	1,234.0
ii) Animal Husbandry	11.4	9.7	9.7	10.0	109.9	108.1	123.7	131.9
iii) Fisheries	0.3	0.3	0.3	0.3	79.1	96.0	99.8	91.1
iv) Forestry and Wildlife	127.9	120.6	125.0	135.0	855.2	1,585.9	1,241.3	1,617.2
v) Plantations	38.6	51.8	51.8	51.8	–	–	–	–
vi) Co-operation	0.1	0.2	0.2	0.3	257.7	293.0	311.4	346.1
vii) Other Agricultural Programmes	–	–	–	–	359.2	383.6	385.5	400.5
viii) Major and Medium Irrigation Projects	–	–	–	–	404.7	334.4	410.3	366.5
ix) Minor Irrigation	2.1	2.0	2.0	0.6	16.9	22.2	20.5	20.5
x) Power	1,476.8	1,401.0	1,501.0	1,601.0	1.8	–	–	–
xi) Petroleum	–	–	–	–	0.1	0.1	0.1	0.1
xii) Village and Small Industries	0.7	2.5	2.5	2.5	397.9	242.2	228.7	297.3
xiii) Industries@	6.5	6.4	6.4	6.4	9,925.8	11,974.9	11,002.2	12,022.8
xiv) Ports and Light Houses	–	–	–	–	21.4	22.5	25.0	27.5
xv) Road Transport	415.5	470.0	500.0	550.0	–	–	–	–
xvi) Tourism	39.6	38.0	38.0	45.0	3.1	5.0	5.0	5.0
xvii) Others*	11.6	17.0	17.0	17.6	2,745.8	1,867.9	1,898.3	1,838.2
D. Grants from the Centre (1 to 5)	9,342.0	17,820.3	19,374.8	17,525.6	192,596.2	247,411.5	207,087.8	202,308.5
1. State Plan Schemes	3,215.7	4,466.8	4,717.2	192.4	120,168.0	166,312.2	126,161.9	–
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–
2. Central Plan Schemes	12.4	60.0	60.0	–	6,939.7	6,379.1	6,645.6	–
3. Centrally Sponsored Schemes	5,090.2	11,732.5	12,894.3	1,552.2	7,167.1	11,855.8	19,275.6	–
4. NEC/ Special Plan Scheme	278.7	921.6	1,043.9	15,781.0	–	–	–	202,308.5
5. Non-Plan Grants (a to c)	744.9	639.5	659.5	–	58,321.5	62,864.3	55,004.7	–
a) Statutory Grants	–	–	–	–	17,376.9	29,011.3	29,011.3	–
b) Grants for relief on account of Natural Calamities	279.0	290.0	290.0	–	6,430.5	5,347.5	5,347.5	–
c) Others	465.9	349.5	369.5	–	34,514.1	28,505.5	20,645.9	–

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