

Appendix I

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

(₹ Lakh)

Item	PUNJAB				RAJASTHAN			
	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)	53,00,958.1	73,81,185.7	70,39,891.4	78,50,969.8	1,27,30,718.2	1,51,66,350.4	1,48,18,400.6	1,64,00,463.4
I. TAX REVENUE (A+B)	41,04,018.7	54,99,284.0	44,75,071.6	50,99,361.5	87,63,342.3	1,01,40,876.7	1,03,75,936.3	1,18,20,442.9
A. State's Own Tax Revenue (1 to 3)	31,49,556.7	42,89,548.0	33,07,300.6	37,67,419.5	54,34,189.3	59,25,305.7	61,90,701.3	73,74,256.9
1. Taxes on Income (i+ii)	-	-	7,200.0	7,800.0	0.2	0.2	0.4	0.3
i) Agricultural Income Tax	-	-	-	-	-	0.1	0.3	0.3
ii) Taxes on Professions, Trades, Callings and Employment	-	-	7,200.0	7,800.0	0.2	0.1	0.2	-
2. Taxes on Property and Capital Transactions (i to iii)	2,22,647.4	2,61,000.0	2,39,840.6	2,76,153.0	4,03,997.0	4,84,710.5	5,22,316.5	5,78,655.5
i) Land Revenue	9,134.2	11,000.0	9,840.6	11,153.0	36,386.5	58,710.5	46,316.5	42,655.5
ii) Stamps and Registration Fees	2,13,513.2	2,50,000.0	2,30,000.0	2,65,000.0	3,67,477.9	4,25,000.0	4,75,000.0	5,35,000.0
iii) Urban Immovable Property Tax	-	-	-	-	132.7	1,000.0	1,000.0	1,000.0
3. Taxes on Commodities and Services (i to viii)	29,26,909.3	40,28,548.0	30,60,260.0	34,83,466.5	50,30,192.2	54,40,595.0	56,68,384.4	67,95,601.1
i) Sales Tax (a to e)	11,16,030.1	6,33,300.0	6,23,300.0	6,35,300.0	19,00,824.1	15,60,000.0	16,50,000.0	20,00,000.0
a) State Sales Tax/VAT	9,67,385.0	6,13,300.0	6,03,300.0	6,16,300.0	-	-	-	-
b) Central Sales Tax	39,221.1	20,000.0	20,000.0	19,000.0	72,280.3	42,300.0	60,000.0	72,600.0
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	1,09,423.9	-	-	-	18,28,543.8	15,17,700.0	15,90,000.0	19,27,400.0
ii) State Excise	5,13,568.2	6,00,000.0	5,46,200.0	6,20,100.0	7,27,583.4	9,30,000.0	9,30,000.0	10,50,000.0
iii) Taxes on Vehicles	1,91,119.8	2,14,000.0	2,14,000.0	2,46,000.0	4,36,296.7	4,90,000.0	5,00,000.0	5,65,000.0
iv) Taxes on Goods and Passengers	-	-	-	-	34,077.9	100.0	3,757.0	100.0
v) Taxes and Duties on Electricity	2,05,307.2	2,50,000.0	2,50,000.0	2,71,110.5	3,37,666.8	2,45,000.0	2,33,950.2	2,80,401.0
vi) Entertainment Tax	1,648.8	2,024.0	-	-	4,015.7	60.0	582.0	60.0
vii) SGST	8,97,346.1	21,77,172.0	14,26,760.0	17,10,956.0	15,87,350.2	22,15,395.0	23,50,000.0	29,00,000.0
viii) Other Taxes and Duties	1,889.0	1,52,052.0	-	-	2,377.3	40.0	95.1	40.1
B. Share in Central Taxes (i to x)	9,54,462.0	12,09,736.0	11,67,771.0	13,31,942.0	33,29,153.0	42,15,571.0	41,85,235.0	44,46,186.0
i) Corporation Tax	3,25,281.0	3,48,971.0	3,36,376.0	4,31,351.0	11,33,429.0	12,49,889.0	14,55,299.0	15,14,899.0
ii) Income Tax	2,74,676.0	3,08,820.0	2,91,018.0	3,62,417.0	9,57,100.0	10,82,846.0	10,71,766.0	11,58,053.0
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	2,175.0	-	-	7,579.0	7,579.0	-
v) Taxes on Wealth	-10.0	-11.0	122.0	-12.0	-34.0	388.0	533.0	-40.0
vi) Customs	1,07,200.0	61,233.0	70,590.0	83,693.0	3,73,530.0	2,45,958.0	2,96,633.0	3,20,051.0
vii) Union Excise Duties	1,12,050.0	59,670.0	63,018.0	51,381.0	3,90,450.0	2,19,591.0	1,97,130.0	2,42,457.0
viii) Service Tax	1,20,105.0	31,066.0	4,164.0	-	4,22,675.0	14,799.0	38,839.0	-
ix) CGST	15,160.0	3,99,987.0	3,99,994.0	4,03,112.0	52,004.0	13,93,741.0	11,15,295.0	12,10,766.0
x) Other Taxes and Duties on Commodities and Services	-	-	314.0	-	-1.0	780.0	2,161.0	-
II. NON-TAX REVENUE (C+D)	11,96,939.4	18,81,901.7	25,64,819.8	27,51,608.3	39,67,375.8	50,25,473.7	44,42,464.3	45,80,020.5
C. State's Own Non-Tax Revenue (1 to 6)	4,31,838.6	10,24,885.4	9,92,996.9	9,47,698.3	15,73,371.7	20,39,741.7	19,96,640.6	19,12,411.8
1. Interest Receipts	1,40,494.3	1,34,007.8	1,43,273.6	1,43,339.8	4,85,890.2	6,32,380.9	5,81,044.3	3,84,199.6
2. Dividends and Profits	444.6	469.8	383.0	415.0	6,676.4	7,100.2	7,587.3	8,345.0
3. General Services	1,83,637.0	7,25,027.9	7,46,885.1	6,66,104.3	1,41,685.5	2,47,955.7	2,08,697.1	2,12,008.7
of which: State Lotteries	5,618.6	93,880.0	8,000.0	82,832.0	-	-	-	-

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

(₹ Lakh)

Item	PUNJAB				RAJASTHAN			
	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)	50,538.1	65,537.9	56,781.6	58,287.5	1,32,678.4	1,63,542.9	1,58,605.2	1,53,223.9
i) Education, Sports, Art and Culture	4,186.6	11,602.6	5,393.5	6,109.5	16,177.5	20,752.6	16,886.3	18,896.6
ii) Medical and Public Health	25,334.5	25,736.4	28,280.8	24,617.7	13,067.5	17,500.1	16,601.8	17,250.1
iii) Family Welfare	3.6	1.0	2.7	1.8	17.9	29.0	55.1	60.1
iv) Housing	567.5	665.8	760.0	836.0	845.3	1,029.8	1,031.7	1,042.0
v) Urban Development	7,242.9	11,602.6	8,555.3	12,630.8	694.3	406.3	341.7	284.0
vi) Labour and Employment	1,745.1	2,412.0	2,400.0	2,693.7	36,195.8	46,924.4	42,738.8	45,719.3
vii) Social Security and Welfare	10,662.0	6,629.2	11,100.0	11,100.0	2,246.1	1,372.5	1,926.0	1,411.9
viii) Water Supply and Sanitation	14.2	6,430.0	100.0	100.0	62,437.5	75,000.0	78,000.0	67,500.0
ix) Others	781.7	458.3	189.3	198.0	996.6	528.4	1,023.8	1,059.9
5. Fiscal Services	-	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	56,724.5	99,842.0	45,673.6	79,551.8	8,06,441.2	9,88,761.9	10,40,706.6	11,54,634.8
i) Crop Husbandry	820.4	1,260.9	860.0	966.0	2,064.2	691.2	825.4	719.7
ii) Animal Husbandry	833.2	993.4	913.5	959.5	1,717.9	1,336.1	1,660.0	1,811.4
iii) Fisheries	8.6	9.9	10.0	10.3	6,116.4	6,042.0	6,420.5	6,736.0
iv) Forestry and Wildlife	4,866.5	2,531.5	1,535.6	5,818.2	18,226.2	14,241.0	15,401.0	16,556.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	282.1	407.8	293.1	355.1	6,311.2	5,061.0	2,902.5	3,552.5
vii) Other Agricultural Programmes	732.4	2,012.6	515.8	1,020.5	900.6	1,136.5	1,020.7	1,139.0
viii) Major and Medium Irrigation Projects	7,137.5	9,926.9	2,401.0	2,293.8	27,771.1	10,877.0	11,526.0	12,726.0
ix) Minor Irrigation	2.1	3.4	0.5	0.5	962.9	3,765.3	3,765.4	3,815.3
x) Power	-	-	-	-	5,397.6	6,334.2	7,234.8	7,968.4
xi) Petroleum	-	-	-	-	2,57,908.2	3,50,000.0	3,82,500.0	4,30,000.0
xii) Village and Small Industries	82.6	115.7	42.9	50.8	1,157.7	1,325.1	700.2	750.2
xiii) Industries@	12,239.6	40,000.0	5,000.0	30,000.0	4,52,225.0	5,80,050.2	6,00,407.2	6,60,056.2
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	15,869.5	25,880.8	17,000.0	20,000.0	-	-	-	-
xvi) Tourism	-	572.3	-	-	97.5	105.0	105.0	110.0
xvii) Others*	13,850.0	16,127.0	17,101.3	18,077.1	25,584.8	7,797.3	6,238.0	8,694.2
D. Grants from the Centre (1 to 5)	7,65,100.9	8,57,016.3	15,71,822.9	18,03,910.0	23,94,004.1	29,85,732.0	24,45,823.7	26,67,608.7
1. State Plan Schemes	-	5,50,846.9	-	-	-	-	-	-
of which: Advance release of Plan	-	-	-	-	-	-	-	-
Assistance for Natural Calamities	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	60,680.6	-	-	-12.2	-	-	-
3. Centrally Sponsored Schemes	3,09,550.8	1,482.3	4,30,184.5	5,81,571.1	16,10,348.2	19,76,796.0	15,14,543.7	16,66,712.8
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	4,55,550.1	2,44,006.5	11,41,638.4	12,22,338.9	7,83,668.1	10,08,936.0	9,31,280.0	10,00,895.9
a) Statutory Grants	35,569.2	54,006.5	1,71,336.9	3,19,205.0	4,26,240.0	5,05,462.0	5,24,617.0	8,03,674.5
b) Grants for relief on account	-	-	-	-	60,777.0	31,925.0	1,02,614.0	1,16,499.0
of Natural Calamities	-	-	-	-	-	-	-	-
c) Others	4,19,980.9	1,90,000.0	9,70,301.5	9,03,133.9	2,96,651.1	4,71,549.0	3,04,049.0	80,722.4
of which: GST Compensation cess	-	-	-	-	-	-	-	-
i) GST compensation	4,03,700.0	-	9,37,500.0	8,61,900.0	2,65,314.0	4,50,000.0	2,82,500.0	40,500.0
ii) VAT compensation	-	-	-	-	-	-	-	-
iii) Central sales tax compensation	-	-	-	-	-	-	-	-
iv) Compensation cess	-	-	-	-	-	-	-	-

Appendix I

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

(₹ Lakh)

Item	SIKKIM				TAMIL NADU			
	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)	5,21,279.1	5,98,093.2	6,77,675.7	7,39,743.6	1,46,27,974.9	1,76,25,148.1	1,80,61,870.7	1,97,72,117.4
I. TAX REVENUE (A+B)	3,32,299.3	3,55,207.1	3,46,735.1	3,95,473.7	1,20,83,631.4	1,44,32,350.1	1,40,81,729.6	1,58,79,152.9
A. State's Own Tax Revenue (1 to 3)	93,789.2	73,680.1	67,268.1	98,521.7	96,47,217.3	1,13,46,124.1	1,10,17,842.6	1,24,81,305.9
1. Taxes on Income (i+ii)	803.9	1,000.0	1,000.0	1,500.0	1.8	2.2	14.5	14.5
i) Agricultural Income Tax	-	-	-	-	1.8	2.2	14.5	14.5
ii) Taxes on Professions, Trades, Callings and Employment	803.9	1,000.0	1,000.0	1,500.0	-	-	-	-
2. Taxes on Property and Capital Transactions (i to iii)	2,101.7	2,044.0	2,044.0	2,474.0	9,35,529.3	11,23,106.0	11,86,536.1	13,49,374.4
i) Land Revenue	744.4	710.0	710.0	860.0	15,230.3	28,238.9	34,026.5	35,728.8
ii) Stamps and Registration Fees	1,357.4	1,334.0	1,334.0	1,614.0	9,19,462.8	10,93,567.2	11,51,209.6	13,12,280.6
iii) Urban Immovable Property Tax	-	-	-	-	836.3	1,300.0	1,300.0	1,365.0
3. Taxes on Commodities and Services (i to viii)	90,883.6	70,636.1	64,224.1	94,547.7	87,11,686.2	1,02,23,016.0	98,31,292.1	1,11,31,917.1
i) Sales Tax (a to e)	24,965.7	15,400.0	15,400.0	20,000.0	46,35,614.5	44,42,703.9	42,98,921.1	48,03,364.7
a) State Sales Tax/VAT	24,468.8	15,400.0	15,400.0	20,000.0	44,62,979.9	44,38,380.7	42,39,953.2	47,40,283.8
b) Central Sales Tax	496.8	-	-	-	1,72,634.6	4,323.3	58,967.8	63,080.9
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	-	-	-	-	-	-	-	-
ii) State Excise	15,047.5	15,854.0	16,854.0	23,700.0	5,81,529.7	6,99,782.8	6,72,437.6	7,26,232.6
iii) Taxes on Vehicles	2,936.6	3,105.0	3,400.0	4,915.5	5,36,262.7	6,21,174.4	5,91,881.9	6,51,070.0
iv) Taxes on Goods and Passengers	-	-	-	-	89,950.8	-	371.6	-
v) Taxes and Duties on Electricity	-	-	-	-	1,21,931.9	1,30,896.2	1,29,915.0	1,36,444.8
vi) Entertainment Tax	0.3	-	-	-	-394.1	0.1	-1,675.3	-1,700.0
vii) SGST	42,095.1	33,014.0	25,307.0	41,500.1	27,32,487.2	43,27,638.4	41,38,678.9	48,15,739.7
viii) Other Taxes and Duties	5,838.4	3,263.1	3,263.1	4,432.1	14,303.5	820.3	761.2	765.4
B. Share in Central Taxes (i to x)	2,38,510.1	2,81,527.0	2,79,467.0	2,96,952.0	24,36,414.0	30,86,226.0	30,63,887.0	33,97,847.0
i) Corporation Tax	83,564.0	88,440.0	88,610.0	1,01,177.0	8,29,806.0	9,15,068.0	10,65,453.0	11,00,397.0
ii) Income Tax	67,005.1	71,869.0	71,813.0	77,344.0	7,00,712.0	7,92,773.0	7,84,662.0	9,24,543.0
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
v) Taxes on Wealth	101.0	-3.0	-3.0	-3.0	-25.0	285.0	391.0	-30.0
vi) Customs	27,025.0	14,250.0	26,372.0	21,376.0	2,73,470.0	1,80,071.0	2,17,171.0	2,13,506.0
vii) Union Excise Duties	26,134.0	13,886.0	13,847.0	16,193.0	2,85,860.0	1,60,767.0	1,44,323.0	1,31,074.0
viii) Service Tax	31,152.0	-	1,341.0	-	3,08,299.0	10,756.0	28,227.0	-
ix) CGST	3,528.0	93,085.0	77,487.0	80,865.0	38,292.0	10,20,386.0	8,16,529.0	10,28,357.0
x) Other Taxes and Duties on Commodities and Services	1.0	-	-	-	-	6,120.0	7,131.0	-
II. NON-TAX REVENUE (C+D)	1,88,979.8	2,42,886.1	3,30,940.6	3,44,269.9	25,44,343.6	31,92,797.9	39,80,141.1	38,92,964.5
C. State's Own Non-Tax Revenue (1 to 6)	65,437.6	48,192.3	64,588.1	70,453.9	10,76,399.8	11,30,110.7	14,69,970.9	13,32,690.5
1. Interest Receipts	11,476.3	5,040.8	12,579.7	8,624.8	5,19,856.0	3,89,995.0	6,69,464.6	4,46,311.3
2. Dividends and Profits	292.0	100.0	200.0	100.0	15,858.6	18,631.0	18,487.0	16,789.9
3. General Services	13,382.7	13,651.7	14,908.5	18,230.1	96,962.5	1,14,134.3	1,67,133.0	2,14,564.8
of which: State Lotteries	5,503.3	5,500.0	5,500.0	3,500.0	0.3	-	0.1	0.1

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

(₹ Lakh)

Item	SIKKIM				TAMIL NADU			
	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)	1,330.8	1,526.1	1,526.1	1,928.3	2,76,796.5	4,03,420.1	3,79,106.9	3,94,685.5
i) Education, Sports, Art and Culture	231.6	117.0	117.0	131.8	1,15,344.7	1,44,899.4	1,21,601.1	1,26,459.0
ii) Medical and Public Health	210.9	250.0	250.0	575.0	51,670.1	92,544.3	76,660.6	78,926.3
iii) Family Welfare	-	-	-	-	10,393.8	17,323.3	17,147.0	17,848.9
iv) Housing	58.7	60.0	60.0	66.0	16,021.2	20,399.2	18,699.7	19,875.7
v) Urban Development	202.6	41.8	41.8	199.8	51,358.0	70,080.2	1,02,311.4	1,07,136.3
vi) Labour and Employment	60.2	30.0	30.0	75.0	9,172.7	16,002.4	15,571.4	15,677.4
vii) Social Security and Welfare	49.8	3.8	3.8	50.0	6,989.8	24,415.6	8,731.1	8,672.1
viii) Water Supply and Sanitation	487.6	1,000.1	1,000.1	800.1	33.8	60.6	39.8	43.1
ix) Others	29.5	23.5	23.5	30.6	15,812.6	17,695.2	18,344.9	20,046.7
5. Fiscal Services	-	-	-	-	-	-	0.1	0.1
6. Economic Services (i to xvii)	38,955.9	27,873.8	35,373.8	41,570.8	1,66,926.1	2,03,930.4	2,35,779.5	2,60,338.9
i) Crop Husbandry	34.0	63.0	63.0	69.1	7,646.5	5,981.8	6,385.3	6,215.7
ii) Animal Husbandry	239.8	99.5	99.5	106.0	1,391.0	1,668.4	1,765.9	1,803.1
iii) Fisheries	3.8	3.5	3.5	4.3	1,956.7	894.8	599.4	602.5
iv) Forestry and Wildlife	1,420.9	1,350.5	1,350.5	1,750.0	5,751.4	10,307.0	7,165.7	4,862.9
v) Plantations	219.0	700.0	700.0	250.0	-	-	-	-
vi) Co-operation	10.6	2.5	2.5	3.0	2,467.4	3,325.3	2,186.9	2,225.3
vii) Other Agricultural Programmes	-	-	-	-	4,026.7	4,454.9	5,723.7	7,095.2
viii) Major and Medium Irrigation Projects	-	-	-	-	3,128.2	3,548.9	14,746.6	9,882.5
ix) Minor Irrigation	33.7	6.3	6.3	6.9	258.0	137.3	192.7	167.7
x) Power	31,025.6	19,010.0	26,310.0	32,010.0	-	-	286.6	-
xi) Petroleum	-	-	-	-	0.9	0.8	0.9	0.8
xii) Village and Small Industries	18.6	25.0	25.0	27.5	3,052.5	3,559.9	2,596.1	2,508.9
xiii) Industries@	105.2	73.5	73.5	94.0	1,14,639.2	1,45,244.4	1,68,401.9	1,98,767.6
xiv) Ports and Light Houses	-	-	-	-	275.0	302.5	330.0	365.0
xv) Road Transport	5,208.5	5,900.0	6,100.0	6,500.0	-	-	-	-
xvi) Tourism	514.0	463.5	463.5	533.4	20.3	50.0	30.0	32.0
xvii) Others*	122.3	176.5	176.5	216.6	22,312.5	24,454.5	25,367.9	25,809.9
D. Grants from the Centre (1 to 5)	1,23,542.2	1,94,693.8	2,66,352.5	2,73,816.0	14,67,943.8	20,62,687.2	25,10,170.2	25,60,274.0
1. State Plan Schemes	626.4	112.7	1,387.3	1,838.8	-	-	-	-
of which: Advance release of Plan								
Assistance for Natural Calamities	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	95,866.1	1,42,598.0	1,70,269.7	1,82,464.8	10,98,297.4	13,20,442.2	14,60,491.7	13,36,524.9
4. NEC/ Special Plan Scheme	52.0	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	26,997.7	51,983.0	94,695.6	89,512.3	3,69,646.4	7,42,245.1	10,49,678.5	12,23,749.1
a) Statutory Grants	8,154.8	8,379.0	15,242.0	11,026.0	1,95,482.0	4,44,967.0	4,56,757.0	5,92,952.0
b) Grants for relief on account								
of Natural Calamities	-	-	-	-	35,181.0	-	90,031.0	-
c) Others	18,842.9	43,604.0	79,453.6	78,486.3	1,38,983.4	2,97,278.1	5,02,890.5	6,30,797.1
of which: GST Compensation cess								
i) GST compensation	-	-	-	-	68,200.0	1,73,728.0	4,23,800.0	5,58,200.0
ii) VAT compensation	-	-	-	-	-	-	-	-
iii) Central sales tax compensation	-	-	-	-	19,713.0	-	-	-
iv) Compensation cess	-	11,058.1	11,058.1	23,500.0	-	-	-	-