

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

(₹ Million)

Item	All STATES			
	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)
1	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>15,915,834.1</b>	<b>20,118,896.7</b>	<b>19,581,270.6</b>	<b>22,573,824.3</b>
<b>I. TAX REVENUE (A+B)</b>	<b>11,171,128.5</b>	<b>14,177,303.7</b>	<b>14,077,787.1</b>	<b>15,953,684.9</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>7,792,775.5</b>	<b>9,322,116.0</b>	<b>8,910,129.3</b>	<b>10,143,022.7</b>
<b>1. Taxes on Income (i+ii)</b>	<b>53,359.8</b>	<b>62,971.9</b>	<b>59,339.0</b>	<b>65,188.2</b>
i) Agricultural Income Tax	904.2	1,821.5	1,081.5	1,160.6
ii) Taxes on Professions, Trades, Callings and Employment	52,455.6	61,150.4	58,257.5	64,027.6
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>945,851.4</b>	<b>1,172,290.4</b>	<b>1,095,934.7</b>	<b>1,246,654.7</b>
i) Land Revenue	87,409.3	136,472.8	113,086.4	140,808.2
ii) Stamps and Registration Fees	847,263.1	1,017,537.0	967,402.2	1,088,583.6
iii) Urban Immovable Property Tax	11,178.9	18,280.6	15,446.2	17,262.9
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>6,793,564.3</b>	<b>8,086,853.6</b>	<b>7,754,855.6</b>	<b>8,831,179.8</b>
i) Sales Tax (a to f)	4,942,654.5	5,943,323.2	5,617,007.8	6,429,888.4
a) State Sales Tax/VAT	4,314,094.3	5,237,462.5	4,944,116.3	5,643,643.5
b) Central Sales Tax	347,078.7	367,066.4	355,107.3	402,192.2
d) Surcharge on Sales Tax	4,259.4	0.9	0.2	0.2
e) Receipts of Turnover Tax	874.3	906.5	869.1	1,053.7
f) Other Receipts	276,347.9	337,886.8	316,914.9	382,998.8
ii) State Excise	903,892.3	1,092,616.3	1,073,310.3	1,193,360.5
iii) Taxes on Vehicles	414,070.3	463,801.3	456,202.2	523,995.3
iv) Taxes on Goods and Passengers	196,063.7	228,683.0	235,357.6	269,645.4
v) Taxes and Duties on Electricity	257,479.1	284,153.5	296,762.4	327,715.6
vi) Entertainment Tax	23,981.3	24,171.9	24,660.9	28,155.0
vii) Other Taxes and Duties	55,423.1	50,104.3	51,554.4	58,419.5
<b>B. Share in Central Taxes (i to ix)</b>	<b>3,378,353.0</b>	<b>4,855,187.7</b>	<b>5,167,657.8</b>	<b>5,810,662.2</b>
i) Corporation Tax	1,182,349.8	1,639,847.3	1,688,084.0	1,898,179.1
ii) Income Tax	844,311.6	1,128,769.5	1,214,731.0	1,410,498.1
iii) Estate Duty	–	-0.7	-0.7	-0.7
iv) Other Taxes on Income and Expenditure	26.4	–	350.9	428.1
v) Taxes on Wealth	3,192.4	2,829.9	2,467.3	2,551.4
vi) Customs	547,585.7	770,158.2	823,970.4	921,616.6
vii) Union Excise Duties	309,205.0	507,491.8	583,914.3	651,802.2
viii) Service Tax	491,418.3	805,512.0	852,921.8	924,928.3
ix) Other Taxes and Duties on Commodities and Services	263.7	579.7	1,218.8	659.0
<b>II. NON-TAX REVENUE (C+D)</b>	<b>4,744,705.6</b>	<b>5,941,593.0</b>	<b>5,503,483.5</b>	<b>6,620,139.4</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>1,436,658.9</b>	<b>1,868,757.8</b>	<b>1,635,228.8</b>	<b>1,949,263.6</b>
<b>1. Interest Receipts</b>	<b>241,346.6</b>	<b>187,387.3</b>	<b>173,486.5</b>	<b>165,902.3</b>
<b>2. Dividends and Profits</b>	<b>20,722.3</b>	<b>22,393.1</b>	<b>20,772.1</b>	<b>23,371.3</b>

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

(₹ Million)

Item	All STATES			
	2014-15 (Accounts)	2015-16 (Budget Estimates)	2015-16 (Revised Estimates)	2016-17 (Budget Estimates)
1	2	3	4	5
<b>3. General Services</b>	<b>249,001.9</b>	<b>426,300.8</b>	<b>311,399.8</b>	<b>432,113.5</b>
<i>of which:</i> State Lotteries	64,103.0	70,652.9	70,662.8	86,733.6
<b>4. Social Services ( i to ix)</b>	<b>259,265.4</b>	<b>338,744.4</b>	<b>301,614.5</b>	<b>391,214.6</b>
i) Education, Sports, Art and Culture	154,233.7	176,920.0	195,661.3	228,072.7
ii) Medical and Public Health	25,559.6	26,688.2	29,759.0	36,221.2
iii) Family Welfare	1,990.9	1,412.4	2,559.1	2,633.5
iv) Housing	3,733.7	14,922.7	4,525.2	14,474.5
v) Urban Development	37,403.9	80,263.8	31,519.7	69,968.6
vi) Labour and Employment	12,737.7	12,202.3	13,775.4	13,924.4
vii) Social Security and Welfare	9,711.0	9,241.3	7,117.1	7,041.5
viii) Water Supply and Sanitation	7,386.3	11,147.4	10,092.7	13,064.4
ix) Others	6,508.8	5,946.3	6,605.0	5,813.9
<b>5. Fiscal Services</b>	<b>2.2</b>	<b>2.0</b>	<b>1.3</b>	<b>1.4</b>
<b>6. Economic Services ( i to xvii )</b>	<b>666,320.4</b>	<b>893,930.2</b>	<b>827,954.6</b>	<b>936,660.5</b>
i) Crop Husbandry	5,519.8	6,709.9	5,849.4	6,393.7
ii) Animal Husbandry	1,729.6	3,301.8	2,417.6	2,731.4
iii) Fisheries	1,736.1	2,224.6	2,970.1	3,209.5
iv) Forestry and Wildlife	43,199.7	58,094.6	58,508.0	67,538.7
v) Plantations	42.7	52.1	52.2	52.4
vi) Co-operation	4,234.2	5,836.7	7,627.9	5,964.3
vii) Other Agricultural Programmes	1,108.5	2,206.0	2,102.1	3,559.8
viii) Major and Medium Irrigation Projects	41,626.3	47,195.0	47,446.2	54,635.5
ix) Minor Irrigation	7,365.3	9,250.3	10,367.1	10,248.7
x) Power	77,777.2	102,131.3	106,288.0	110,626.7
xi) Petroleum	62,709.5	97,751.1	44,471.6	70,836.6
xii) Village and Small Industries	2,220.2	1,844.9	2,315.0	2,301.5
xiii) Industries@	349,134.4	472,599.9	451,878.2	504,745.5
xiv) Ports and Light Houses	10,441.6	10,390.7	10,863.3	13,287.9
xv) Road Transport	15,131.7	18,251.2	16,909.0	22,794.9
xvi) Tourism	541.3	660.9	616.3	1,487.9
xvii) Others*	41,802.5	55,429.2	57,272.6	56,245.5
<b>D. Grants from the Centre (1 to 5)</b>	<b>3,308,046.8</b>	<b>4,072,835.2</b>	<b>3,868,254.7</b>	<b>4,670,875.8</b>
1. State Plan Schemes	2,020,655.7	2,032,411.3	1,627,353.6	2,185,220.5
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—
2. Central Plan Schemes	62,659.7	138,518.2	134,960.5	150,989.0
3. Centrally Sponsored Schemes	506,721.8	878,282.1	928,355.9	1,065,110.9
4. NEC/ Special Plan Scheme	3,541.7	9,054.6	5,978.0	9,125.7
5. Non-Plan Grants (a to c)	714,467.8	1,014,569.0	1,171,606.6	1,260,429.7
a) Statutory Grants	439,635.4	629,114.4	653,211.2	740,408.1
b) Grants for relief on account of Natural Calamities	57,560.4	56,447.3	105,791.5	91,203.0
c) Others	217,272.0	329,007.4	412,603.9	428,818.6

Appendix I

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

(₹ Million)

Item	NATIONAL CAPITAL TERRITORY OF DELHI				PUDUCHERRY			
	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
<b>TOTAL REVENUE (I+II)</b>	<b>295,845.9</b>	<b>385,650.0</b>	<b>357,209.2</b>	<b>413,909.9</b>	<b>47,579.0</b>	<b>56,000.0</b>	<b>53,960.0</b>	<b>57,680.0</b>
<b>I. TAX REVENUE (A+B)</b>	<b>266,039.0</b>	<b>346,610.0</b>	<b>313,700.0</b>	<b>365,250.0</b>	<b>19,927.4</b>	<b>23,400.0</b>	<b>22,700.0</b>	<b>25,600.0</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>266,039.0</b>	<b>346,610.0</b>	<b>313,700.0</b>	<b>365,250.0</b>	<b>19,927.4</b>	<b>23,400.0</b>	<b>22,700.0</b>	<b>25,600.0</b>
<b>1. Taxes on Income (i+ii)</b>	–	–	–	–	–	–	–	–
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	–	–	–	–	–	–	–	–
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>28,416.7</b>	<b>39,000.0</b>	<b>34,500.0</b>	<b>40,000.0</b>	<b>762.6</b>	<b>1,167.5</b>	<b>967.5</b>	<b>1,017.5</b>
i) Land Revenue	617.9	0.2	0.2	0.2	13.0	17.5	17.5	17.5
ii) Stamps and Registration Fees	27,798.8	38,999.8	34,499.8	39,999.8	749.6	1,150.0	950.0	1,000.0
iii) Urban Immovable Property Tax	–	–	–	–	–	–	–	–
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>237,622.3</b>	<b>307,610.0</b>	<b>279,200.0</b>	<b>325,250.0</b>	<b>19,164.8</b>	<b>22,232.5</b>	<b>21,732.5</b>	<b>24,582.5</b>
i) Sales Tax (a to e)	182,893.1	240,000.0	210,000.0	245,000.0	13,131.3	15,100.0	14,400.0	16,000.0
a) State Sales Tax/VAT	163,057.6	216,799.0	187,224.7	218,428.7	13,131.3	15,100.0	14,400.0	16,000.0
b) Central Sales Tax	19,835.0	23,200.0	22,774.7	26,570.6	–	–	–	–
c) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
d) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
e) Other Receipts	0.5	1.0	0.6	0.7	–	–	–	–
ii) State Excise	34,223.9	41,000.0	45,000.0	52,000.0	5,446.7	6,300.0	6,500.0	7,750.0
iii) Taxes on Vehicles	15,588.3	19,000.0	17,000.0	19,500.0	584.6	830.0	830.0	830.0
iv) Taxes on Goods and Passengers	–	–	–	–	–	–	–	–
v) Taxes and Duties on Electricity	–	–	–	–	–	–	–	–
vi) Entertainment Tax	928.1	1,900.0	1,700.0	2,000.0	–	–	–	–
vii) Other Taxes and Duties	3,988.9	5,710.0	5,500.0	6,750.0	2.2	2.5	2.5	2.5
<b>B. Share in Central Taxes (i to ix)</b>	–	–	–	–	–	–	–	–
i) Corporation Tax	–	–	–	–	–	–	–	–
ii) Income Tax	–	–	–	–	–	–	–	–
iii) Estate Duty	–	–	–	–	–	–	–	–
iv) Other Taxes on Income and Expenditure	–	–	–	–	–	–	–	–
v) Taxes on Wealth	–	–	–	–	–	–	–	–
vi) Customs	–	–	–	–	–	–	–	–
vii) Union Excise Duties	–	–	–	–	–	–	–	–
viii) Service Tax	–	–	–	–	–	–	–	–
ix) Other Taxes and Duties on Commodities and Services	–	–	–	–	–	–	–	–
<b>II. NON-TAX REVENUE (C+D)</b>	<b>29,806.8</b>	<b>39,040.0</b>	<b>43,509.2</b>	<b>48,659.9</b>	<b>27,651.6</b>	<b>32,600.0</b>	<b>31,260.0</b>	<b>32,080.0</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>6,325.4</b>	<b>11,270.0</b>	<b>5,690.0</b>	<b>9,960.0</b>	<b>13,003.5</b>	<b>14,600.0</b>	<b>13,600.0</b>	<b>13,700.0</b>
<b>1. Interest Receipts</b>	<b>3,505.2</b>	<b>7,400.0</b>	<b>1,731.6</b>	<b>6,114.7</b>	<b>916.4</b>	<b>849.1</b>	<b>849.1</b>	<b>887.3</b>
<b>2. Dividends and Profits</b>	<b>129.0</b>	<b>250.0</b>	<b>180.0</b>	<b>250.0</b>	<b>16.4</b>	<b>83.7</b>	<b>83.7</b>	<b>83.7</b>

### Appendix I : Revenue Receipts of States and Union Territories with Legislature (Concl.d.)

(₹ Million)

Item	NATIONAL CAPITAL TERRITORY OF DELHI				PUDUCHERRY			
	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
<b>3. General Services</b>	<b>1,303.7</b>	<b>1,812.5</b>	<b>1,510.4</b>	<b>1,812.7</b>	<b>162.6</b>	<b>156.8</b>	<b>156.8</b>	<b>137.3</b>
<i>of which:</i> State Lotteries	—	—	—	—	—	—	—	—
<b>4. Social Services ( i to ix)</b>	<b>938.3</b>	<b>1,158.2</b>	<b>1,643.5</b>	<b>1,173.2</b>	<b>208.4</b>	<b>278.7</b>	<b>278.7</b>	<b>360.6</b>
i) Education, Sports, Art and Culture	207.4	182.5	182.5	182.5	9.9	11.4	11.4	24.4
ii) Medical and Public Health	582.0	806.0	1,292.3	821.0	91.5	125.4	125.4	190.1
iii) Family Welfare	0.1	0.2	0.2	0.2	—	—	—	0.1
iv) Housing	86.2	95.5	97.0	95.5	7.2	7.0	7.0	7.7
v) Urban Development	—	0.1	0.1	0.1	0.2	0.1	0.1	0.5
vi) Labour and Employment	57.6	67.7	67.7	67.7	25.7	27.3	27.3	27.3
vii) Social Security and Welfare	5.0	6.0	3.5	6.0	1.6	2.9	2.9	2.9
viii) Water Supply and Sanitation	—	—	—	—	60.8	97.9	97.9	96.6
ix) Others	—	0.2	0.2	0.2	11.7	6.8	6.8	11.0
<b>5. Fiscal Services</b>	—	—	—	—	—	—	—	—
<b>6. Economic Services ( i to xvii )</b>	<b>449.3</b>	<b>649.3</b>	<b>624.5</b>	<b>609.4</b>	<b>11,699.7</b>	<b>13,231.6</b>	<b>12,231.6</b>	<b>12,231.0</b>
i) Crop Husbandry	2.4	2.8	3.3	2.8	4.3	4.7	4.7	7.2
ii) Animal Husbandry	4.2	3.0	3.0	3.0	1.5	1.3	1.3	1.3
iii) Fisheries	0.4	0.8	2.7	0.8	4.5	4.0	4.0	10.0
iv) Forestry and Wildlife	4.8	6.0	6.0	6.0	0.1	2.2	2.2	2.2
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	4.8	6.0	19.0	6.0	5.1	4.1	4.1	5.0
vii) Other Agricultural Programmes	0.5	0.5	0.9	0.6	0.1	0.1	0.1	0.1
viii) Major and Medium Irrigation Projects	149.5	200.0	120.0	200.0	—	—	—	—
ix) Minor Irrigation	—	0.1	0.1	0.1	0.8	1.3	1.3	1.6
x) Power	163.8	260.1	320.1	225.1	11,599.2	13,000.0	12,000.0	12,000.0
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	3.1	3.0	2.0	3.0	1.7	1.2	1.2	1.2
xiii) Industries@	0.3	0.6	0.6	0.6	-4.1	50.1	50.1	7.9
xiv) Ports and Light Houses	—	—	—	—	54.0	125.2	125.2	110.0
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	2.3	2.5	3.0	2.5	5.9	7.9	7.9	9.4
xvii) Others*	113.3	163.9	143.8	158.9	26.8	29.6	29.6	75.2
<b>D. Grants from the Centre (1 to 5)</b>	<b>23,481.4</b>	<b>27,770.0</b>	<b>37,819.2</b>	<b>38,699.9</b>	<b>14,648.0</b>	<b>18,000.0</b>	<b>17,660.0</b>	<b>18,380.0</b>
1. State Plan Schemes	14,673.5	8,182.5	7,158.9	7,879.9	6,000.0	7,440.0	6,940.0	7,620.0
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	—	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	5,528.4	8,000.0	10,100.0	13,000.0	1,483.7	3,500.0	2,660.0	3,410.0
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	3,279.5	11,587.5	20,560.3	17,820.0	7,164.4	7,060.0	8,060.0	7,350.0
a) Statutory Grants	3,250.0	3,250.0	3,250.0	3,250.0	5,130.0	5,560.0	6,560.0	5,560.0
b) Grants for relief on account of Natural Calamities	—	—	—	—	—	—	—	—
c) Others	29.5	8,337.5	17,310.3	14,570.0	2,034.4	1,500.0	1,500.0	1,790.0

— : Nil/Negligible/Not available.

@ : Include Non-Ferrous Mining and Metallurgical Industries and Other Industries.

\* : Include receipts from Dairy Development, Land Reforms, Other Rural Development Programmes, Hill Areas, Civil Aviation, Inland Water Transport, Foreign Trade and Export Promotion, Non-conventional Energy Sources, General Economic Services, Civil Supplies, Roads and Bridges, etc.

Also see notes to Appendices.

**Note:** Data pertaining to Andhra Pradesh, Arunachal Pradesh, Jammu & Kashmir and Uttarakhand for 2014-15 is taken from Finance Accounts of the State published by CAG.

**Source:** Budget Documents of the State Governments.