

Appendix I

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

(₹ Lakh)

Item	KERALA				MADHYA PRADESH			
	2019-20 (Accounts)	2020-21 (Budget Estimates)	2020-21 (Revised Estimates)	2021-22 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Budget Estimates)	2020-21 (Revised Estimates)	2021-22 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	90,22,467.3	1,14,63,589.6	93,11,510.7	1,30,98,106.5	1,47,64,335.1	1,36,59,635.9	1,37,16,931.7	1,64,67,745.1
I. TAX REVENUE (A+B)	66,72,418.9	88,35,480.6	55,11,625.2	84,64,536.0	1,05,34,130.2	94,82,605.0	96,52,058.0	1,17,16,067.0
A. State's Own Tax Revenue (1 to 3)	50,32,313.8	67,52,000.6	45,27,215.2	71,83,328.0	55,82,369.2	48,80,105.0	53,14,712.0	64,91,399.0
1. Taxes on Income (i+ii)	83.8	76.0	48.0	73.4	30,960.9	32,500.0	32,500.0	34,000.0
i) Agricultural Income Tax	83.8	76.0	48.0	73.4	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	-	-	-	-	30,960.9	32,500.0	32,500.0	34,000.0
2. Taxes on Property and Capital Transactions (i to iii)	4,14,205.3	4,88,290.5	3,61,222.9	4,80,673.6	6,85,040.3	6,15,000.0	6,85,000.0	8,02,500.0
i) Land Revenue	33,241.6	37,622.5	43,999.9	43,999.6	56,237.0	50,000.0	40,000.0	85,000.0
ii) Stamps and Registration Fees	3,61,501.1	4,30,624.0	3,06,198.0	4,15,624.0	5,56,859.3	5,00,000.0	5,80,000.0	6,49,500.0
iii) Urban Immovable Property Tax	19,462.6	20,044.0	11,025.0	21,050.0	71,944.0	65,000.0	65,000.0	68,000.0
3. Taxes on Commodities and Services (i to viii)	46,18,024.6	62,63,634.1	41,65,944.3	67,02,581.1	48,66,368.0	42,32,605.0	45,97,212.0	56,54,899.0
i) Sales Tax (a to e)	19,64,963.6	23,26,316.1	16,99,840.5	23,10,137.7	11,25,770.7	11,20,800.0	12,75,000.0	14,24,000.0
a) State Sales Tax/VAT	19,61,767.5	22,78,082.9	16,22,769.5	23,00,652.6	-	11,00,800.0	12,35,900.0	13,79,000.0
b) Central Sales Tax	3,116.1	3,913.0	2,893.3	3,929.1	38,194.9	20,000.0	39,100.0	45,000.0
c) Surcharge on Sales Tax	8.1	16.8	-	8.0	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	71.8	44,303.4	74,177.7	5,547.9	10,87,575.8	-	-	-
ii) State Excise	2,25,527.9	2,80,066.8	2,20,002.7	2,70,066.7	10,82,934.9	9,00,000.0	9,30,000.0	12,10,900.0
iii) Taxes on Vehicles	3,72,114.4	3,96,822.0	3,36,711.0	4,17,932.0	3,25,123.3	2,50,000.0	2,64,000.0	3,60,000.0
iv) Taxes on Goods and Passengers	0.1	0.1	0.1	0.1	14,501.8	9,000.0	9,000.0	5,000.0
v) Taxes and Duties on Electricity	6,792.0	7,548.0	6,000.0	7,699.6	2,26,799.7	3,00,000.0	3,15,000.0	3,10,000.0
vi) Entertainment Tax	0.3	0.8	0.3	0.4	286.7	4.0	-1.0	-1.0
vii) SGST	20,44,695.3	32,48,811.0	18,99,957.0	36,92,245.0	20,44,777.7	16,11,100.0	17,53,713.0	23,00,000.0
viii) Other Taxes and Duties	3,931.1	4,069.2	3,432.7	4,499.6	46,173.4	41,701.0	50,500.0	45,000.0
B. Share in Central Taxes (i to x)	16,40,105.1	20,83,480.0	9,84,410.0	12,81,208.0	49,51,761.0	46,02,500.0	43,37,346.0	52,24,668.0
i) Corporation Tax	5,59,206.0	6,14,280.0	2,79,706.4	3,72,764.0	16,88,357.0	14,15,716.0	12,44,765.0	15,20,104.0
ii) Income Tax	4,38,176.0	5,80,560.0	2,77,802.0	3,78,799.0	13,22,942.0	13,16,362.0	12,68,133.0	15,44,712.0
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
v) Taxes on Wealth	25.0	-	-	-16.0	73.0	-46.0	-61.0	-66.0
vi) Customs	1,03,960.1	1,61,367.0	66,621.3	77,416.0	3,13,875.0	2,87,267.0	2,88,563.0	3,15,695.0
vii) Union Excise Duties	72,280.0	1,21,339.0	40,241.8	37,489.0	2,18,227.0	1,87,690.0	1,54,388.0	1,52,879.0
viii) Service Tax	-	-	692.2	789.0	-	2,455.0	4,527.0	3,219.0
ix) CGST	4,65,419.0	6,05,934.0	3,19,346.4	4,13,967.0	14,05,151.0	13,93,056.0	13,77,031.0	16,88,125.0
x) Other Taxes and Duties on Commodities and Services	1,039.0	-	-	-	3,136.0	-	-	-
II. NON-TAX REVENUE (C+D)	23,50,048.4	26,28,109.0	37,99,885.5	46,33,570.5	42,30,204.9	41,77,030.9	40,64,873.7	47,51,678.1
C. State's Own Non-Tax Revenue (1 to 6)	12,26,522.1	14,58,700.0	9,12,126.5	14,33,579.5	10,34,956.4	8,86,026.2	9,71,508.4	11,74,217.2
1. Interest Receipts	8,494.6	16,529.0	20,769.7	21,452.3	44,254.2	23,393.8	21,628.9	21,628.9
2. Dividends and Profits	10,032.6	15,825.2	8,679.0	10,948.8	47,596.4	26,950.1	30,884.1	16,890.1
3. General Services	10,66,276.3	12,46,530.3	7,41,164.5	12,10,057.2	1,07,440.7	96,486.4	1,01,332.4	62,984.8
of which: State Lotteries	9,97,366.6	11,56,970.0	6,64,775.6	11,17,700.0	-	-	-	-

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

(₹ Lakh)

Item	KERALA				MADHYA PRADESH			
	2019-20 (Accounts)	2020-21 (Budget Estimates)	2020-21 (Revised Estimates)	2021-22 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Budget Estimates)	2020-21 (Revised Estimates)	2021-22 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	53,079.3	70,200.9	57,782.3	76,142.0	2,58,866.6	1,40,188.2	1,78,683.8	2,50,315.0
i) Education, Sports, Art and Culture	23,768.1	29,451.0	20,226.0	32,394.6	2,05,965.4	1,09,502.6	1,29,774.9	2,00,595.5
ii) Medical and Public Health	24,405.2	34,765.3	32,014.8	37,232.5	17,634.4	19,663.5	33,280.8	36,604.5
iii) Family Welfare	19.7	33.1	33.1	33.1	23.0	8.8	23.2	24.2
iv) Housing	414.7	437.5	436.0	481.1	2,726.9	5,042.0	2,503.3	3,003.3
v) Urban Development	964.6	1,273.1	905.6	1,382.1	3,036.3	1,371.5	46.1	78.5
vi) Labour and Employment	3,425.1	4,028.9	4,028.9	4,028.9	3,540.4	2,475.1	2,240.8	2,383.4
vii) Social Security and Welfare	16.7	115.8	85.8	489.1	3,277.9	1,114.6	1,114.6	1,200.5
viii) Water Supply and Sanitation	0.1	0.7	0.4	0.6	1,251.1	1,010.0	3,957.1	682.2
ix) Others	65.0	95.7	51.7	100.2	21,411.3	0.1	5,743.0	5,743.0
5. Fiscal Services	–	–	–	–	–	0.6	–	–
6. Economic Services (i to xvii)	88,639.4	1,09,614.6	83,731.0	1,14,979.2	5,76,798.6	5,99,007.1	6,38,979.3	8,22,398.4
i) Crop Husbandry	1,162.6	1,175.9	1,016.3	1,227.1	4,692.0	6,000.0	3,250.6	3,940.0
ii) Animal Husbandry	930.1	1,036.3	916.4	1,203.4	253.7	334.7	334.7	349.9
iii) Fisheries	2,326.4	2,615.5	1,368.6	2,816.7	778.1	699.9	725.4	776.6
iv) Forestry and Wildlife	25,584.5	31,187.3	21,772.0	34,306.3	83,426.4	1,40,039.0	1,11,400.0	1,31,126.0
v) Plantations	–	–	–	–	–	–	–	–
vi) Co-operation	20,240.8	25,613.2	16,784.7	26,514.3	1,048.9	2,442.1	650.0	750.0
vii) Other Agricultural Programmes	4.0	20.6	5.2	10.3	997.0	–	372.5	392.5
viii) Major and Medium Irrigation Projects	3,707.8	3,810.8	3,691.6	3,835.8	17,162.0	24,330.1	20,632.0	26,415.6
ix) Minor Irrigation	699.0	652.7	506.3	677.7	23,497.4	17,756.5	16,218.4	17,756.5
x) Power	–	–	–	–	5,456.2	40,381.8	44,642.0	39,469.0
xi) Petroleum	9.2	2.7	8.2	10.4	0.5	–	0.5	0.5
xii) Village and Small Industries	706.1	1,075.6	1,605.8	533.5	2,843.3	2,532.1	2,500.8	2,800.1
xiii) Industries@	17,168.2	19,898.3	18,366.3	19,721.3	4,32,095.1	3,60,060.0	4,35,073.0	5,95,074.0
xiv) Ports and Light Houses	3,069.4	6,890.3	4,750.4	6,940.3	–	–	–	–
xv) Road Transport	–	–	–	–	–	–	–	–
xvi) Tourism	853.8	1,202.8	1,002.4	1,282.8	63.1	1,500.0	0.1	0.2
xvii) Others*	12,177.3	14,432.7	11,936.9	15,899.3	4,485.0	2,930.9	3,179.2	3,547.6
D. Grants from the Centre (1 to 5)	11,23,526.3	11,69,409.0	28,87,759.0	31,99,991.0	31,95,248.5	32,91,004.8	30,93,365.3	35,77,460.8
1. State Plan Schemes	–	–	–	–	–	–	–	–
of which: Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–
2. Central Plan Schemes	–	–	–	–	–	–	–	–
3. Centrally Sponsored Schemes	3,26,265.3	9,09,933.0	3,36,639.3	9,35,591.0	19,09,880.0	19,40,875.3	17,24,482.3	23,82,124.2
4. NEC/ Special Plan Scheme	–	–	–	–	–	–	–	–
5. Non-Plan Grants (a to c)	7,97,261.0	2,59,476.0	25,51,119.7	22,64,400.0	12,85,368.5	13,50,129.4	13,68,883.0	11,95,336.6
a) Statutory Grants	2,34,301.0	2,50,656.0	18,04,900.0	22,00,000.0	6,52,694.4	8,77,292.5	8,83,800.0	6,63,100.0
b) Grants for relief on account of Natural Calamities	–	–	–	–	–	–	–	–
c) Others	5,62,960.0	8,820.0	7,46,219.7	64,400.0	6,32,674.1	4,72,836.9	4,85,083.0	5,32,236.6
of which:								
GST compensation	5,57,503.9	–	7,42,859.0	–	4,53,078.1	4,72,836.9	4,15,822.0	5,32,236.6
VAT compensation	–	–	–	–	–	–	–	–
Central sales tax compensation	–	–	–	–	–	–	–	–
0009	–	–	–	–	–	–	–	–

Appendix I

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

(₹ Lakh)

Item	MAHARASHTRA				MANIPUR			
	2019-20 (Accounts)	2020-21 (Budget Estimates)	2020-21 (Revised Estimates)	2021-22 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Budget Estimates)	2020-21 (Revised Estimates)	2021-22 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	2,83,18,957.7	3,47,45,688.6	2,89,49,776.7	3,68,98,686.4	10,68,416.4	18,08,315.7	17,51,715.9	21,52,003.6
I. TAX REVENUE (A+B)	2,25,16,720.3	2,73,18,069.0	2,18,26,264.0	2,85,53,397.1	5,24,889.1	6,95,507.4	5,32,548.7	6,82,003.4
A. State's Own Tax Revenue (1 to 3)	1,88,94,487.3	2,25,07,120.0	1,84,51,937.0	2,43,49,037.1	1,20,368.1	1,32,465.4	1,37,656.7	2,05,460.4
1. Taxes on Income (i+ii)	2,50,208.7	2,42,000.0	2,00,000.0	2,50,000.0	2,861.6	4,080.0	4,324.8	7,049.4
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	2,50,208.7	2,42,000.0	2,00,000.0	2,50,000.0	2,861.6	4,080.0	4,324.8	7,049.4
2. Taxes on Property and Capital Transactions (i to iii)	30,86,110.5	34,00,000.0	25,00,000.0	36,00,000.1	2,069.9	1,870.7	2,100.0	3,100.0
i) Land Revenue	2,15,454.9	4,00,000.0	3,00,000.0	4,00,000.1	409.5	270.2	500.0	700.0
ii) Stamps and Registration Fees	28,70,655.5	30,00,000.0	22,00,000.0	32,00,000.0	1,660.4	1,600.6	1,600.0	2,400.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	1,55,58,168.1	1,88,65,120.0	1,57,51,937.0	2,04,99,037.0	1,15,436.5	1,26,514.7	1,31,231.9	1,95,311.0
i) Sales Tax (a to e)	37,78,553.8	40,00,043.0	34,00,000.0	44,00,000.0	23,553.0	27,474.1	25,000.0	35,000.0
a) State Sales Tax/VAT	35,88,274.5	43,90,043.0	38,21,600.0	45,34,400.0	23,553.0	27,474.1	25,000.0	35,000.0
b) Central Sales Tax	1,57,137.0	1,70,000.0	1,38,400.0	1,75,600.0	-	-	-	-
c) Surcharge on Sales Tax	58.1	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	33,084.2	-5,60,000.0	-5,60,000.0	-3,10,000.0	-	-	-	-
ii) State Excise	15,42,833.7	19,22,513.0	15,00,000.0	19,50,000.0	1,159.7	1,450.0	1,400.0	1,800.0
iii) Taxes on Vehicles	8,46,719.5	9,50,000.0	6,20,000.0	10,00,000.0	4,770.4	5,162.0	4,000.0	7,000.0
iv) Taxes on Goods and Passengers	77,339.0	1,76,000.0	1,60,000.0	1,76,000.0	160.4	480.0	200.0	500.0
v) Taxes and Duties on Electricity	9,61,905.7	9,50,000.0	11,20,000.0	10,40,400.0	0.4	-	-	-
vi) Entertainment Tax	7,205.2	-	-	-	-	-	-	-
vii) SGST	82,60,158.7	1,07,14,627.0	88,00,000.0	1,17,80,700.0	85,257.5	91,358.0	1,00,000.0	1,50,000.0
viii) Other Taxes and Duties	83,452.5	1,51,937.0	1,51,937.0	1,51,937.0	535.0	590.5	631.9	1,011.0
B. Share in Central Taxes (i to x)	36,22,233.0	48,10,949.0	33,74,327.0	42,04,360.0	4,04,521.0	5,63,042.0	3,94,892.0	4,76,543.0
i) Corporation Tax	12,34,952.0	14,79,835.0	9,68,378.0	12,23,248.0	1,38,012.0	1,73,190.0	1,13,333.0	1,38,649.0
ii) Income Tax	9,67,668.0	13,75,981.0	9,86,558.0	12,43,050.0	1,08,142.0	1,61,036.0	1,15,460.0	1,40,893.0
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
v) Taxes on Wealth	54.0	-49.0	101.0	-53.0	7.0	-6.0	-6.0	-6.0
vi) Customs	2,29,584.0	3,00,277.0	2,24,490.0	2,54,044.0	25,657.0	35,143.0	26,273.0	28,795.0
vii) Union Excise Duties	1,59,626.0	1,96,191.0	1,20,108.0	1,23,024.0	17,841.0	22,961.0	14,057.0	13,944.0
viii) Service Tax	-	2,566.0	3,522.0	2,590.0	-	300.0	412.0	294.0
ix) CGST	10,27,786.0	14,56,148.0	10,71,170.0	13,58,457.0	1,14,862.0	1,70,418.0	1,25,363.0	1,53,974.0
x) Other Taxes and Duties on Commodities and Services	2,563.0	-	-	-	-	-	-	-
II. NON-TAX REVENUE (C+D)	58,02,237.4	74,27,619.6	71,23,512.7	83,45,289.4	5,43,527.3	11,12,808.3	12,19,167.2	14,70,000.3
C. State's Own Non-Tax Revenue (1 to 6)	14,29,700.2	20,50,616.2	15,14,705.0	26,65,027.4	13,452.9	25,661.6	19,400.7	38,753.9
1. Interest Receipts	3,27,069.3	2,70,772.5	3,46,441.0	2,70,772.0	638.9	2,023.5	700.0	1,500.0
2. Dividends and Profits	5,652.6	27,563.0	27,760.0	27,563.0	-	-	-	-
3. General Services	2,11,989.5	2,66,060.4	3,12,995.0	2,75,733.5	10,743.4	21,280.3	15,771.3	31,300.0
of which: State Lotteries	2,213.6	10,212.6	2,919.7	9,723.2	-	-	-	-

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

(₹ Lakh)

Item	MAHARASHTRA				MANIPUR			
	2019-20 (Accounts)	2020-21 (Budget Estimates)	2020-21 (Revised Estimates)	2021-22 (Budget Estimates)	2019-20 (Accounts)	2020-21 (Budget Estimates)	2020-21 (Revised Estimates)	2021-22 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	3,27,977.5	5,66,718.8	2,96,165.0	9,95,055.0	820.1	1,040.4	1,040.4	1,144.4
i) Education, Sports, Art and Culture	41,172.8	46,182.2	96,593.0	48,491.1	205.7	253.0	253.0	278.3
ii) Medical and Public Health	36,429.5	47,925.2	33,795.0	50,321.3	68.8	131.3	131.3	144.4
iii) Family Welfare	914.5	4,886.7	3,522.0	5,131.4	—	—	—	—
iv) Housing	9,578.7	8,604.8	9,680.0	2,09,035.3	187.7	286.8	286.8	315.5
v) Urban Development	1,32,013.3	3,71,199.0	54,706.0	5,89,759.0	—	—	—	—
vi) Labour and Employment	16,741.2	13,634.0	14,520.0	14,315.7	3.0	4.4	4.4	4.9
vii) Social Security and Welfare	23,821.8	32,491.0	36,237.0	34,115.6	—	—	—	—
viii) Water Supply and Sanitation	28,546.6	9,048.0	33,115.0	9,500.4	348.2	352.0	352.0	387.2
ix) Others	38,759.2	32,748.0	13,997.0	34,385.4	6.7	12.9	12.9	14.2
5. Fiscal Services	24.2	—	—	—	—	—	—	—
6. Economic Services (i to xvii)	5,56,987.0	9,19,501.5	5,31,344.0	10,95,903.9	1,250.6	1,317.4	1,889.0	4,809.5
i) Crop Husbandry	7,071.2	13,255.2	8,795.0	13,917.8	4.1	22.1	22.1	24.3
ii) Animal Husbandry	3,036.3	5,929.3	3,143.0	6,225.5	10.6	15.5	15.5	17.1
iii) Fisheries	737.1	2,031.8	902.0	2,133.6	4.5	9.3	9.3	10.2
iv) Forestry and Wildlife	28,403.3	22,087.0	25,881.0	23,191.4	970.1	1,000.0	1,500.0	4,000.0
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	20,369.8	11,809.4	12,279.0	12,399.4	45.4	45.5	45.5	90.0
vii) Other Agricultural Programmes	542.9	846.3	266.0	888.3	—	1.0	1.0	1.1
viii) Major and Medium Irrigation Projects	13,394.9	1,48,427.4	1,53,917.0	3,55,849.4	76.0	29.3	100.0	250.0
ix) Minor Irrigation	4,397.3	8,385.3	5,951.0	8,804.3	1.7	0.7	2.0	6.0
x) Power	3,902.5	76,755.0	44,141.0	11,025.0	10.9	—	—	—
xi) Petroleum	4.7	2.1	3.0	2.1	0.1	—	—	—
xii) Village and Small Industries	492.9	593.0	331.0	622.7	26.8	15.2	30.0	60.0
xiii) Industries@	3,98,349.4	5,65,178.3	2,06,377.0	5,93,431.7	8.6	40.6	40.6	100.0
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	818.0	756.0	502.0	794.0	58.6	64.4	50.0	120.0
xvii) Others*	75,466.6	63,445.5	68,856.0	66,619.0	33.4	73.8	73.0	130.8
D. Grants from the Centre (1 to 5)	43,72,537.2	53,77,003.4	56,08,807.7	56,80,262.0	5,30,074.4	10,87,146.7	11,99,766.5	14,31,246.4
1. State Plan Schemes	1,66,115.0	—	—	—	—	—	—	—
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	1,21,881.3	—	—	—	—	—	—	—
3. Centrally Sponsored Schemes	10,72,498.3	24,17,188.6	29,20,183.7	27,66,808.9	2,76,920.3	7,32,383.6	8,25,282.2	11,43,781.1
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	30,12,042.7	29,59,814.9	26,88,624.0	29,13,453.1	2,53,154.1	3,54,763.1	3,74,484.3	2,87,465.3
a) Statutory Grants	78,227.7	16,84,165.7	9,86,115.8	8,12,136.2	2,17,864.5	3,23,722.0	3,23,947.7	2,83,089.3
b) Grants for relief on account of Natural Calamities	6,54,165.0	—	26,859.0	—	—	—	—	—
c) Others	22,79,650.0	12,75,649.2	16,75,649.2	21,01,316.9	35,289.6	31,041.1	50,536.6	4,376.0
of which:								
GST compensation	15,01,813.0	10,00,000.0	15,00,000.0	18,00,000.0	—	—	—	—
VAT compensation	—	—	—	—	—	—	—	—
Central sales tax compensation	—	—	—	—	—	—	—	—
0009	—	—	—	—	—	—	—	—