

Appendix I

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

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	2020-21 (Accounts)	2021-22 (Budget Estimates)	2021-22 (Revised Estimates)	2022-23 (Budget Estimates)	2020-21 (Accounts)	2021-22 (Budget Estimates)	2021-22 (Revised Estimates)	2022-23 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	10,68,323.9	15,23,179.0	15,23,179.0	16,03,535.3	7,74,066.9	9,79,580.5	10,29,873.9	11,42,620.5
I. TAX REVENUE (A+B)	6,62,418.8	7,68,411.0	7,68,411.0	8,83,910.0	3,65,810.8	4,04,737.7	4,50,854.2	4,88,453.7
A. State's Own Tax Revenue (1 to 3)	2,07,255.8	2,57,923.0	2,57,923.0	2,57,540.0	64,755.8	71,955.7	78,659.2	80,129.7
1. Taxes on Income (i+ii)	427.8	460.0	460.0	402.0	1,562.8	1,700.5	1,700.5	1,700.5
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Calls and Employment	427.8	460.0	460.0	402.0	1,562.8	1,700.5	1,700.5	1,700.5
2. Taxes on Property and Capital Transactions (i to iii)	5,284.5	2,581.0	2,581.0	4,269.0	2,547.0	2,916.3	2,916.3	3,028.0
i) Land Revenue	2,128.9	451.0	451.0	451.0	2,073.9	1,800.0	1,800.0	1,900.0
ii) Stamps and Registration Fees	3,155.7	2,130.0	2,130.0	3,818.0	473.1	1,116.3	1,116.3	1,128.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	2,01,543.5	2,54,882.0	2,54,882.0	2,52,869.0	60,646.0	67,338.8	74,042.4	75,401.2
i) Sales Tax (a to e)	72,508.8	76,752.0	76,752.0	74,751.0	11,366.1	9,500.0	11,502.0	11,502.0
a) Central Sales Tax	(215.6)	100.0	100.0	50.0	-	-	-	-
b) State Sales Tax/VAT	52,436.5	76,221.4	76,221.4	54,490.0	11,360.8	9,500.0	11,500.0	11,500.0
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	20,288.0	430.6	430.6	20,211.0	5.3	-	2.0	2.0
ii) State Excise	37,538.1	36,000.0	36,000.0	35,003.0	95.9	100.0	100.0	100.0
iii) Taxes on Vehicles	7,862.5	12,500.0	12,500.0	10,012.0	2,901.3	3,435.8	3,435.8	3,494.7
iv) Taxes on Goods and Passengers	1,071.7	1,000.0	1,000.0	1,100.0	485.1	503.0	503.0	503.0
v) Taxes and Duties on Electricity	161.5	120.0	120.0	151.0	-	-	-	-
vi) Entertainment Tax	-	150.7	150.7	-	6.2	-	1.5	1.5
vii) State Goods and Services Tax	82,280.7	1,28,310.0	1,28,310.0	1,31,601.0	45,791.4	53,800.0	58,500.0	59,800.0
viii) Other Taxes and Duties	120.0	49.3	49.3	251.0	-	-	-	-
B. Share in Central Taxes (i to x)	4,55,163.0	5,10,488.0	5,10,488.0	6,26,370.0	3,01,055.0	3,32,782.0	3,72,195.0	4,08,324.0
i) Central Goods and Services Tax (CGST)	1,36,427.0	1,64,942.0	1,64,942.0	2,05,670.0	89,791.0	1,07,524.0	1,17,394.0	1,34,074.0
ii) Corporation Tax	1,36,490.0	1,48,525.0	1,48,525.0	1,95,576.0	90,603.0	96,822.0	1,17,673.0	1,27,494.0
iii) Income Tax	1,39,824.0	1,50,929.0	1,50,929.0	1,88,886.0	92,854.0	98,389.0	1,13,172.0	1,23,133.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	(6.0)	(6.0)	(7.0)	-	(4.0)	(4.0)	(5.0)
vii) Customs	24,950.0	30,846.0	30,846.0	27,157.0	16,209.0	20,108.0	18,399.0	17,704.0
viii) Union Excise Duties	15,413.0	14,937.0	14,937.0	8,459.0	10,151.0	9,738.0	5,356.0	5,514.0
ix) Service Tax	1,773.0	315.0	315.0	629.0	1,242.0	205.0	205.0	410.0
x) Other Taxes and Duties on Commodities and Services	286.0	-	-	-	205.0	-	-	-
II. NON-TAX REVENUE (C+D)	4,05,905.1	7,54,768.0	7,54,768.0	7,19,625.3	4,08,256.1	5,74,842.8	5,79,019.7	6,54,166.8
C. State's Own Non-Tax Revenue (1 to 6)	52,317.0	69,403.0	69,403.0	73,072.0	56,176.3	85,226.3	86,284.2	83,643.0
1. Interest Receipts	1,153.4	3,498.0	3,498.0	1,395.0	1,912.2	5,307.0	5,307.0	5,837.7
2. Dividends and Profits	0.2	16.0	16.0	18.0	-	-	-	-
3. General Services	4,758.0	5,382.0	5,382.0	5,758.0	3,454.7	5,632.7	5,632.7	5,729.8
of which: State Lotteries	-	676.0	676.0	-	560.1	3,500.0	3,500.0	3,500.0

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

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	2020-21 (Accounts)	2021-22 (Budget Estimates)	2021-22 (Revised Estimates)	2022-23 (Budget Estimates)	2020-21 (Accounts)	2021-22 (Budget Estimates)	2021-22 (Revised Estimates)	2022-23 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	1,610.4	1,906.0	1,906.0	1,947.0	6,515.8	7,424.6	7,424.6	8,017.0
i) Education, Sports, Art and Culture	89.7	117.0	117.0	109.0	366.1	385.8	385.8	424.4
ii) Medical and Public Health	259.4	249.0	249.0	313.0	516.1	40.9	40.9	45.0
iii) Family Welfare	-	-	-	-	-	1.5	1.5	1.6
iv) Water Supply and Sanitation	595.5	626.0	626.0	721.0	5,465.2	6,500.0	6,500.0	7,000.0
v) Housing	47.1	54.0	54.0	57.0	105.3	200.5	200.5	220.5
vi) Urban Development	6.6	2.0	2.0	7.0	16.5	75.2	75.2	82.8
vii) Labour and Employment	600.1	823.0	823.0	726.0	35.5	76.6	76.6	84.2
viii) Social Security and Welfare	1.4	4.0	4.0	1.0	1.1	134.7	134.7	148.2
ix) Others	10.5	31.0	31.0	13.0	10.0	9.5	9.5	10.4
5. Fiscal Services	-	-	-	-	1,205.6	20.0	20.0	22.0
6. Economic Services (i to xvii)	44,795.0	58,601.0	58,601.0	63,954.0	43,088.0	66,842.0	67,899.9	64,036.5
i) Crop Husbandry	202.5	277.0	277.0	246.0	124.5	86.2	86.2	94.8
ii) Animal Husbandry	196.0	231.0	231.0	254.0	143.7	96.0	96.0	155.6
iii) Fisheries	11.0	2.0	2.0	2.0	137.5	121.3	121.3	133.5
iv) Forestry and Wildlife	10,212.4	12,000.0	12,000.0	12,000.0	373.8	500.0	500.0	550.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	473.6	5.0	5.0	574.0	45.9	110.0	110.0	121.0
vii) Other Agricultural Programmes	3.8	137.0	137.0	151.0	112.6	353.2	153.2	203.5
viii) Major and Medium Irrigation Projects	-	-	-	-	-	-	-	-
ix) Minor Irrigation	31.3	79.0	79.0	63.0	1.0	3.6	3.6	3.9
x) Power	123.8	424.0	424.0	171.0	39,801.2	62,500.0	62,500.0	58,700.0
xi) Petroleum	-	-	-	-	13.1	94.8	72.0	104.3
xii) Village and Small Industries	57.6	75.0	75.0	83.0	-	-	-	-
xiii) Industries@	24,643.6	44,998.0	44,998.0	50,000.0	502.8	1,000.0	1,000.0	1,100.0
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	-	-	-	-	34.6	150.0	150.0	153.2
xvi) Tourism	1.1	87.0	87.0	96.0	180.1	350.0	350.0	350.0
xvii) Others*	8,838.4	286.0	286.0	314.0	1,617.2	1,477.0	2,757.6	2,366.7
D. Grants from the Centre (1 to 7)**	3,53,588.2	6,85,365.0	6,85,365.0	6,46,553.3	3,52,079.8	4,89,616.5	4,92,735.5	5,70,523.8
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	2,55,440.5	4,18,260.0	4,18,260.0	4,05,865.6	1,32,993.7	2,57,039.1	2,57,039.1	2,91,827.4
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	69,199.3	1,54,600.0	1,54,600.0	1,31,000.0	1,72,548.0	1,94,000.0	1,97,119.0	1,80,119.0
i) Post Devolution Revenue Deficit Grants	49,099.3	1,27,900.0	1,27,900.0	1,03,300.0	1,63,348.0	1,79,000.0	1,79,000.0	1,61,500.0
ii) Grants for Rural Local Bodies	9,100.0	13,500.0	13,500.0	14,000.0	-	-	-	-
iii) Grants for Urban Local Bodies	4,400.0	6,600.0	6,600.0	6,900.0	4,500.0	10,300.0	10,300.0	10,600.0
iv) Grant in aid for State Disaster Response Fund	6,600.0	6,600.0	6,600.0	6,800.0	4,700.0	4,700.0	4,700.0	4,900.0
v) Others (including Health Sector Grants)	-	-	-	-	-	-	3,119.0	3,119.0
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	3,470.9	1,577.4	1,577.4	1,577.4
7. Other Grants	28,948.5	1,12,505.0	1,12,505.0	1,09,687.7	43,067.2	37,000.0	37,000.0	97,000.0
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	17,194.9	10,000.0	10,000.0	5,000.0	-	-	-	-

Appendix I

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

(₹ Lakh)

Item	NAGALAND				ODISHA			
	2020-21 (Accounts)	2021-22 (Budget Estimates)	2021-22 (Revised Estimates)	2022-23 (Budget Estimates)	2020-21 (Accounts)	2021-22 (Budget Estimates)	2021-22 (Revised Estimates)	2022-23 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	11,42,743.1	14,65,681.7	12,79,957.3	16,07,511.6	1,04,38,724.3	1,25,60,000.0	1,41,39,565.6	1,63,96,652.0
I. TAX REVENUE (A+B)	4,43,199.3	5,05,626.0	5,66,444.0	6,06,424.0	61,80,083.5	67,63,668.0	75,16,367.0	82,97,788.0
A. State's Own Tax Revenue (1 to 3)	1,02,495.3	1,27,167.0	1,33,503.0	1,41,749.0	34,25,816.5	37,50,000.0	41,46,700.0	46,00,000.0
1. Taxes on Income (i+ii)	3,123.9	3,750.0	3,006.0	3,294.0	22,913.4	23,000.0	23,800.0	25,000.0
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	3,123.9	3,750.0	3,006.0	3,294.0	22,913.4	23,000.0	23,800.0	25,000.0
2. Taxes on Property and Capital Transactions (i to iii)	333.8	440.0	381.0	395.0	3,54,541.1	2,40,000.0	2,88,300.0	2,62,000.0
i) Land Revenue	108.8	125.0	80.0	85.0	60,340.2	60,000.0	60,000.0	61,000.0
ii) Stamps and Registration Fees	225.0	310.0	300.0	310.0	2,94,200.9	1,80,000.0	2,28,300.0	2,01,000.0
iii) Urban Immovable Property Tax	-	5.0	1.0	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	99,037.6	1,22,977.0	1,30,116.0	1,38,060.0	30,48,362.1	34,87,000.0	38,34,600.0	43,13,000.0
i) Sales Tax (a to e)	20,549.9	32,500.0	26,500.0	28,000.0	7,77,689.2	9,00,000.0	9,89,800.0	11,20,830.0
a) Central Sales Tax	-	-	-	-	1,576.9	1,910.0	1,407.0	2,083.4
b) State Sales Tax/VAT	-	-	-	-	7,76,099.7	8,98,085.5	9,88,297.2	11,18,649.6
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	20,549.9	32,500.0	26,500.0	28,000.0	12.6	4.5	95.8	97.0
ii) State Excise	454.5	550.0	300.0	320.0	4,05,305.8	5,40,000.0	5,63,500.0	6,49,600.0
iii) Taxes on Vehicles	9,329.3	14,500.0	11,000.0	11,500.0	1,52,633.9	2,10,000.0	1,79,500.0	2,10,300.0
iv) Taxes on Goods and Passengers	1,561.7	2,500.0	1,850.0	2,000.0	14,568.8	7,000.0	9,000.0	5,500.0
v) Taxes and Duties on Electricity	540.5	10.0	475.0	475.0	3,93,846.2	3,30,000.0	3,85,000.0	3,78,870.0
vi) Entertainment Tax	-	-	-	-	(0.8)	(0.1)	(0.1)	(0.1)
vii) State Goods and Services Tax	66,380.6	72,671.5	89,500.0	95,765.0	13,04,319.0	15,00,000.0	17,07,800.0	19,47,900.0
viii) Other Taxes and Duties	221.0	245.5	491.0	-	-	0.1	0.1	0.1
B. Share in Central Taxes (i to x)	3,40,704.0	3,78,459.1	4,32,941.0	4,64,675.0	27,54,267.0	30,13,668.0	33,69,667.0	36,97,788.0
i) Central Goods and Services Tax (CGST)	1,01,970.0	1,07,469.6	1,27,948.0	1,52,576.0	8,15,990.0	9,73,736.0	10,86,537.0	12,14,174.0
ii) Corporation Tax	1,02,392.0	1,29,122.1	1,30,324.0	1,45,089.0	8,32,809.0	8,76,819.0	10,20,191.0	11,54,590.0
iii) Income Tax	1,04,912.0	1,01,175.4	1,30,740.0	1,40,125.0	8,54,028.0	8,91,013.0	9,80,401.0	11,15,090.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-	18.0	(5.0)	-	(38.0)	(38.0)	(41.0)
vii) Customs	18,546.0	24,004.9	28,176.0	20,147.0	1,44,684.0	1,82,098.0	1,91,626.0	1,60,323.0
viii) Union Excise Duties	11,523.0	16,687.1	12,057.0	6,276.0	92,332.0	88,183.0	89,001.0	49,939.0
ix) Service Tax	1,361.0	-	3,678.0	467.0	12,356.0	1,857.0	1,949.0	3,713.0
x) Other Taxes and Duties on Commodities and Services	-	-	-	-	2,068.0	-	-	-
II. NON-TAX REVENUE (C+D)	6,99,543.8	9,60,055.7	7,13,513.3	10,01,087.6	42,58,640.7	57,96,332.0	66,23,198.6	80,98,864.0
C. State's Own Non-Tax Revenue (1 to 6)	24,259.7	28,341.0	26,478.0	29,067.2	19,51,806.2	20,00,000.0	44,58,500.6	48,20,000.0
1. Interest Receipts	454.9	700.0	325.0	325.0	1,26,179.0	3,09,000.0	1,26,100.0	1,47,220.0
2. Dividends and Profits	246.8	-	50.0	50.0	1,06,281.1	1,02,500.0	60,000.0	65,000.0
3. General Services	2,644.1	3,477.0	1,541.5	1,576.5	1,92,932.2	73,281.5	58,153.0	72,251.0
of which: State Lotteries	-	-	-	-	-	-	-	-

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(₹ Lakh)

Item	NAGALAND				ODISHA			
	2020-21 (Accounts)	2021-22 (Budget Estimates)	2021-22 (Revised Estimates)	2022-23 (Budget Estimates)	2020-21 (Accounts)	2021-22 (Budget Estimates)	2021-22 (Revised Estimates)	2022-23 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	1,316.0	1,643.1	1,843.6	1,224.6	25,103.3	24,716.0	18,299.6	24,883.7
i) Education, Sports, Art and Culture	202.4	500.0	200.0	200.0	6,160.4	3,285.0	1,990.0	2,755.0
ii) Medical and Public Health	51.0	35.0	100.0	100.0	7,699.5	5,911.0	7,586.0	8,260.0
iii) Family Welfare	-	0.1	0.1	0.1	2.4	9.0	11.0	95.8
iv) Water Supply and Sanitation	278.5	325.0	235.0	250.0	5,284.2	9,000.0	5,600.0	7,219.3
v) Housing	711.0	750.0	655.0	655.0	1,939.6	2,500.0	2,100.0	2,683.0
vi) Urban Development	-	2.0	1.0	1.0	501.9	440.0	70.0	75.0
vii) Labour and Employment	12.9	26.0	15.0	15.0	1,570.6	1,331.0	710.0	1,531.0
viii) Social Security and Welfare	-	1.0	635.0	1.0	301.3	72.5	22.0	45.0
ix) Others	60.2	4.0	2.5	2.5	1,643.4	2,167.5	210.6	2,219.6
5. Fiscal Services	-	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	19,597.8	22,520.9	22,717.9	25,891.1	15,01,310.7	14,90,502.5	41,95,948.0	45,10,645.3
i) Crop Husbandry	9.7	10.0	7.0	7.0	949.0	2,430.0	492.0	1,050.0
ii) Animal Husbandry	34.5	68.0	45.0	48.0	147.6	185.0	142.6	205.0
iii) Fisheries	4.1	3.3	2.0	2.0	172.3	150.5	56.5	151.0
iv) Forestry and Wildlife	1,155.1	1,425.0	1,425.0	1,500.0	3,287.4	4,000.0	2,080.0	4,145.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	302.7	165.0	185.0	190.0	376.7	320.0	90.0	300.0
vii) Other Agricultural Programmes	-	0.2	5.5	5.8	322.3	255.4	199.0	295.0
viii) Major and Medium Irrigation Projects	-	-	-	-	79,610.1	88,900.0	76,000.0	1,00,200.0
ix) Minor Irrigation	-	2.0	0.5	0.5	1,170.4	1,100.0	1,100.0	2,500.0
x) Power	17,141.8	18,500.0	19,500.0	22,500.0	87.1	149.0	64.0	214.0
xi) Petroleum	-	-	-	-	5.3	10.0	6.0	6.2
xii) Village and Small Industries	13.6	9.0	13.0	1.5	78.3	84.2	145.0	192.0
xiii) Industries@	230.3	118.0	170.0	175.0	13,79,528.6	13,70,078.0	40,00,014.4	43,44,424.0
xiv) Ports and Light Houses	-	-	-	-	15,104.9	13,500.0	18,700.0	19,000.0
xv) Road Transport	323.6	900.0	475.0	510.0	-	-	-	-
xvi) Tourism	8.5	75.0	22.0	25.0	9.8	134.0	32.0	56.0
xvii) Others*	373.9	1,245.5	867.9	926.4	20,460.9	9,206.4	96,826.5	37,907.1
D. Grants from the Centre (1 to 7)**	6,75,284.1	9,31,714.6	6,87,035.3	9,72,020.4	23,06,834.5	37,96,332.0	21,64,698.0	32,78,864.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	2,66,057.6	4,28,214.6	1,96,844.3	4,84,719.4	12,54,460.5	21,54,196.0	14,33,524.4	20,16,443.2
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	4,09,226.6	5,03,500.0	4,90,191.0	4,87,301.0	4,94,900.0	5,35,700.0	4,55,700.0	4,73,217.0
i) Post Devolution Revenue Deficit Grants	3,91,694.3	4,55,700.0	4,55,700.0	4,53,000.0	-	-	-	-
ii) Grants for Rural Local Bodies	-	-	-	-	2,25,800.0	2,02,346.0	1,58,146.0	1,63,000.0
iii) Grants for Urban Local Bodies	9,250.0	13,700.0	18,690.0	14,300.0	1,08,700.0	92,954.0	87,154.0	90,465.0
iv) Grant in aid for State Disaster Response Fund	4,100.0	24,100.0	4,100.0	4,300.0	1,60,400.0	1,60,400.0	1,30,400.0	1,43,650.0
v) Others (including Health Sector Grants)	4,182.3	10,000.0	11,701.0	15,701.0	-	80,000.0	80,000.0	76,102.0
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	15,315.0	26,700.0	19,329.7	23,505.9
7. Other Grants	-	-	-	-	5,42,159.0	10,79,736.0	2,56,144.0	7,65,698.0
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	-	-	-	-	4,36,159.2	9,25,300.0	1,20,533.0	6,22,600.0