

Appendix I

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

(₹ Million)

Item	MEGHALAYA				MIZORAM			
	2011-12 (Accounts)	2012-13 (Budget Estimates)	2012-13 (Revised Estimates)	2013-14 (Budget Estimates)	2011-12 (Accounts)	2012-13 (Budget Estimates)	2012-13 (Revised Estimates)	2013-14 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>46,544.7</b>	<b>69,754.2</b>	<b>69,396.9</b>	<b>85,834.0</b>	<b>40,118.2</b>	<b>47,964.8</b>	<b>52,596.8</b>	<b>50,394.3</b>
<b>I. TAX REVENUE (A+B)</b>	<b>17,417.3</b>	<b>19,585.9</b>	<b>19,230.0</b>	<b>22,750.5</b>	<b>10,064.5</b>	<b>10,041.3</b>	<b>9,947.2</b>	<b>11,579.1</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>6,975.4</b>	<b>7,204.0</b>	<b>7,204.0</b>	<b>8,554.0</b>	<b>1,786.7</b>	<b>1,904.2</b>	<b>2,020.8</b>	<b>2,222.5</b>
<b>1. Taxes on Income (i+ii)</b>	<b>36.1</b>	<b>35.3</b>	<b>35.3</b>	<b>39.9</b>	<b>118.6</b>	<b>114.5</b>	<b>114.5</b>	<b>130.0</b>
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	36.1	35.3	35.3	39.9	118.6	114.5	114.5	130.0
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>114.8</b>	<b>160.3</b>	<b>160.3</b>	<b>180.8</b>	<b>32.1</b>	<b>52.8</b>	<b>19.2</b>	<b>47.2</b>
i) Land Revenue	24.0	35.9	35.9	40.2	25.2	40.2	13.6	40.2
ii) Stamps and Registration Fees	90.8	124.4	124.4	140.6	6.9	12.6	5.6	7.0
iii) Urban Immovable Property Tax	–	–	–	–	–	–	–	–
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>6,824.5</b>	<b>7,008.4</b>	<b>7,008.4</b>	<b>8,333.3</b>	<b>1,636.0</b>	<b>1,736.9</b>	<b>1,887.0</b>	<b>2,045.3</b>
i) Sales Tax (a to e)	5,125.0	5,171.7	5,171.7	6,228.3	1,421.6	1,582.2	1,582.2	1,764.0
a) State Sales Tax/VAT	4,223.5	4,118.3	4,118.3	4,518.7	1,421.6	1,577.0	1,577.0	1,760.0
b) Central Sales Tax	871.9	1,050.0	1,050.0	1,700.0	–	0.2	0.2	0.2
c) Surcharge on Sales Tax	1.3	–	–	–	–	–	–	–
d) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
e) Other Receipts	28.3	3.4	3.4	9.6	–	5.0	5.0	3.8
ii) State Excise	1,315.0	1,430.8	1,430.8	1,616.9	23.1	26.3	26.3	30.2
iii) Taxes on Vehicles	311.2	316.2	316.2	388.7	167.1	92.4	231.8	205.1
iv) Taxes on Goods and Passengers	43.9	50.3	50.3	56.8	20.5	30.0	40.7	40.0
v) Taxes and Duties on Electricity	8.7	13.7	13.7	13.8	–	–	–	–
vi) Entertainment Tax	3.3	13.1	13.1	17.2	–	5.9	5.9	5.9
vii) Other Taxes and Duties	17.5	12.6	12.6	11.6	3.7	0.1	0.1	0.1
<b>B. Share in Central Taxes (i to ix)</b>	<b>10,441.9</b>	<b>12,381.9</b>	<b>12,026.0</b>	<b>14,196.5</b>	<b>8,277.8</b>	<b>8,137.1</b>	<b>7,926.4</b>	<b>9,356.6</b>
i) Corporation Tax	4,109.4	5,219.4	4,347.5	4,912.9	3,186.8	2,973.4	2,866.4	3,239.1
ii) Income Tax	2,087.3	2,289.1	2,574.7	3,041.0	1,721.3	1,608.7	1,697.5	2,005.0
iii) Estate Duty	–	–	–	–	–	–	–	–
iv) Other Taxes on Income and Expenditure	–	–	–	–	–	–	–	–
v) Taxes on Wealth	15.9	9.0	11.2	12.3	11.1	10.6	7.4	8.1
vi) Customs	1,810.2	2,077.8	2,015.6	2,293.5	1,470.6	1,479.7	1,328.9	1,512.2
vii) Union Excise Duties	1,171.3	1,613.2	1,366.6	1,614.8	938.3	1,013.3	901.0	1,064.7
viii) Service Tax	1,247.8	1,173.5	1,710.4	2,322.0	949.7	1,051.4	1,125.2	1,527.5
ix) Other Taxes and Duties on Commodities and Services	–	–	–	–	–	–	–	–
<b>II. NON-TAX REVENUE (C+D)</b>	<b>29,127.5</b>	<b>50,168.3</b>	<b>50,166.9</b>	<b>63,083.5</b>	<b>30,053.7</b>	<b>37,923.5</b>	<b>42,649.6</b>	<b>38,815.2</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>3,682.5</b>	<b>4,700.4</b>	<b>4,699.0</b>	<b>5,165.9</b>	<b>1,680.4</b>	<b>2,294.3</b>	<b>2,067.5</b>	<b>2,660.1</b>
<b>1. Interest Receipts</b>	<b>271.3</b>	<b>260.2</b>	<b>260.2</b>	<b>274.5</b>	<b>156.0</b>	<b>217.6</b>	<b>217.6</b>	<b>239.4</b>
<b>2. Dividends and Profits</b>	<b>0.8</b>	<b>0.6</b>	<b>0.6</b>	<b>0.8</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

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

(₹ Million)

Item	MEGHALAYA				MIZORAM			
	2011-12 (Accounts)	2012-13 (Budget Estimates)	2012-13 (Revised Estimates)	2013-14 (Budget Estimates)	2011-12 (Accounts)	2012-13 (Budget Estimates)	2012-13 (Revised Estimates)	2013-14 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>3. General Services</b>	<b>355.7</b>	<b>358.6</b>	<b>356.0</b>	<b>380.1</b>	<b>91.5</b>	<b>172.3</b>	<b>118.5</b>	<b>153.3</b>
<i>of which:</i> State Lotteries	97.9	124.4	124.4	149.3	–	105.0	51.2	79.9
<b>4. Social Services ( i to ix)</b>	<b>73.6</b>	<b>213.6</b>	<b>213.6</b>	<b>229.3</b>	<b>124.3</b>	<b>317.0</b>	<b>176.5</b>	<b>221.3</b>
i) Education, Sports, Art and Culture	7.9	15.8	15.8	17.4	16.2	32.4	12.2	24.5
ii) Medical and Public Health	13.5	15.0	15.0	16.2	3.1	2.5	1.6	1.1
iii) Family Welfare	–	–	–	–	–	0.2	0.1	0.1
iv) Housing	3.2	3.0	3.0	3.2	7.1	8.3	8.3	10.8
v) Urban Development	0.3	5.0	5.0	5.4	2.2	0.5	0.5	0.5
vi) Labour and Employment	10.9	15.2	15.2	16.3	2.2	50.0	0.1	0.3
vii) Social Security and Welfare	0.1	6.0	6.0	6.4	3.6	19.7	18.7	22.2
viii) Water Supply and Sanitation	37.4	151.8	151.8	162.4	88.2	201.5	133.3	160.0
ix) Others	0.5	1.8	1.8	2.0	1.6	2.0	1.7	1.8
<b>5. Fiscal Services</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>6. Economic Services ( i to xvii )</b>	<b>2,981.0</b>	<b>3,867.4</b>	<b>3,868.6</b>	<b>4,281.3</b>	<b>1,308.7</b>	<b>1,587.4</b>	<b>1,554.8</b>	<b>2,046.1</b>
i) Crop Husbandry	45.8	45.6	43.2	48.9	7.3	7.1	8.1	8.4
ii) Animal Husbandry	17.6	18.8	18.8	21.2	6.5	8.5	4.5	5.0
iii) Fisheries	0.6	1.2	1.2	1.4	3.3	3.2	3.2	3.7
iv) Forestry and Wildlife	260.3	275.6	275.6	355.1	31.9	25.0	13.1	40.0
v) Plantations	–	–	–	–	–	–	–	–
vi) Co-operation	2.0	10.1	10.1	10.8	0.3	0.6	0.6	0.7
vii) Other Agricultural Programmes	10.5	18.2	21.8	20.1	10.0	14.6	14.0	14.8
viii) Major and Medium Irrigation Projects	–	–	–	–	–	–	–	–
ix) Minor Irrigation	2.4	1.7	1.7	1.9	1.0	3.1	0.2	0.6
x) Power	–	20.0	20.0	20.0	1,095.2	1,191.1	1,193.9	1,623.6
xi) Petroleum	–	–	–	–	–	–	–	–
xii) Village and Small Industries	6.4	5.6	5.6	6.3	2.7	3.6	3.3	4.1
xiii) Industries@	2,625.8	3,436.2	3,436.2	3,758.0	69.5	70.0	67.1	70.1
xiv) Ports and Light Houses	–	–	–	–	–	–	–	–
xv) Road Transport	–	–	–	–	22.1	14.9	22.1	20.0
xvi) Tourism	1.2	0.4	0.4	0.4	15.4	16.0	16.4	17.0
xvii) Others*	8.4	34.0	34.0	37.2	43.7	229.7	208.3	238.2
<b>D. Grants from the Centre (1 to 5)</b>	<b>25,445.0</b>	<b>45,467.9</b>	<b>45,467.9</b>	<b>57,917.5</b>	<b>28,373.3</b>	<b>35,629.2</b>	<b>40,582.2</b>	<b>36,155.1</b>
1. State Plan Schemes	17,026.4	24,608.4	24,608.4	27,399.3	15,721.1	22,466.8	23,088.5	24,508.5
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–
2. Central Plan Schemes	162.9	367.3	367.3	797.0	134.7	–	–	–
3. Centrally Sponsored Schemes	2,422.7	7,750.7	7,750.7	17,522.4	3,269.2	1,109.3	3,693.4	2.3
4. NEC/ Special Plan Scheme	562.4	1,858.5	1,858.5	1,890.0	683.4	409.5	2,156.7	–
5. Non-Plan Grants (a to c)	5,270.7	10,882.9	10,882.9	10,308.9	8,565.0	11,643.6	11,643.6	11,644.3
a) Statutory Grants	3,425.2	8,335.4	8,335.4	7,252.6	7,789.0	10,428.5	10,428.5	10,199.7
b) Grants for relief on account of Natural Calamities	–	10.0	10.0	–	88.9	94.9	94.9	99.1
c) Others	1,845.6	2,537.5	2,537.5	3,056.3	687.1	1,120.2	1,120.2	1,345.5

See 'Notes to Appendix I'.

Appendix I

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

(₹ Million)

Item	NAGALAND				ODISHA			
	2011-12 (Accounts)	2012-13 (Budget Estimates)	2012-13 (Revised Estimates)	2013-14 (Budget Estimates)	2011-12 (Accounts)	2012-13 (Budget Estimates)	2012-13 (Revised Estimates)	2013-14 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>TOTAL REVENUE (I+II)</b>	<b>55,863.8</b>	<b>65,217.0</b>	<b>64,481.5</b>	<b>72,951.8</b>	<b>402,670.2</b>	<b>438,427.4</b>	<b>456,092.8</b>	<b>512,989.8</b>
<b>I. TAX REVENUE (A+B)</b>	<b>11,070.8</b>	<b>11,576.5</b>	<b>12,101.2</b>	<b>14,239.3</b>	<b>256,718.6</b>	<b>290,912.8</b>	<b>287,912.8</b>	<b>335,088.8</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>3,038.8</b>	<b>2,921.1</b>	<b>2,929.8</b>	<b>3,321.4</b>	<b>134,427.4</b>	<b>156,102.8</b>	<b>153,102.8</b>	<b>176,050.0</b>
<b>1. Taxes on Income (i+ii)</b>	<b>270.2</b>	<b>319.0</b>	<b>319.0</b>	<b>319.0</b>	<b>1,269.0</b>	<b>1,710.0</b>	<b>1,400.0</b>	<b>1,600.0</b>
i) Agricultural Income Tax	–	–	–	–	–	–	–	–
ii) Taxes on Professions, Trades, Callings and Employment	270.2	319.0	319.0	319.0	1,269.0	1,710.0	1,400.0	1,600.0
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>25.4</b>	<b>23.5</b>	<b>20.9</b>	<b>22.6</b>	<b>10,196.1</b>	<b>11,176.0</b>	<b>10,300.0</b>	<b>15,200.0</b>
i) Land Revenue	6.8	9.6	7.0	7.4	5,214.7	5,311.0	4,800.0	9,000.0
ii) Stamps and Registration Fees	18.5	13.9	13.9	15.2	4,981.5	5,865.0	5,500.0	6,200.0
iii) Urban Immovable Property Tax	0.1	–	–	–	–	–	–	–
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>2,743.2</b>	<b>2,578.6</b>	<b>2,589.9</b>	<b>2,979.8</b>	<b>122,962.3</b>	<b>143,216.8</b>	<b>141,402.8</b>	<b>159,250.0</b>
i) Sales Tax (a to e)	2,311.2	2,205.5	2,225.5	2,526.1	81,968.5	98,000.0	98,000.0	110,950.0
a) State Sales Tax/VAT	2,311.2	2,205.5	2,225.5	2,526.1	74,545.3	90,162.0	90,162.0	101,910.0
b) Central Sales Tax	–	–	–	–	7,334.5	7,838.0	7,838.0	9,000.0
c) Surcharge on Sales Tax	–	–	–	–	–	–	–	–
d) Receipts of Turnover Tax	–	–	–	–	–	–	–	–
e) Other Receipts	–	–	–	–	88.7	–	–	40.0
ii) State Excise	33.6	43.0	37.0	40.6	13,790.0	15,000.0	15,000.0	17,250.0
iii) Taxes on Vehicles	345.8	299.5	299.5	362.3	7,879.9	9,694.5	8,500.0	9,000.0
iv) Taxes on Goods and Passengers	48.5	30.1	27.4	50.1	13,123.6	14,172.8	13,500.0	15,000.0
v) Taxes and Duties on Electricity	0.4	0.4	0.4	0.5	5,516.5	5,750.0	5,800.0	6,400.0
vi) Entertainment Tax	–	–	–	–	158.8	312.1	140.0	159.5
vii) Other Taxes and Duties	3.7	0.1	0.1	0.2	525.1	287.4	462.8	490.5
<b>B. Share in Central Taxes (i to ix)</b>	<b>8,032.0</b>	<b>8,655.5</b>	<b>9,171.4</b>	<b>10,917.9</b>	<b>122,291.3</b>	<b>134,810.0</b>	<b>134,810.0</b>	<b>159,038.8</b>
i) Corporation Tax	3,162.6	3,498.0	3,317.6	3,781.0	48,134.1	55,480.0	55,480.0	63,802.0
ii) Income Tax	1,606.5	1,720.5	1,964.7	2,340.4	24,450.0	30,904.5	30,904.5	35,540.0
iii) Estate Duty	–	–	–	–	–	–	–	–
iv) Other Taxes on Income and Expenditure	–	–	–	–	0.4	–	–	–
v) Taxes on Wealth	12.2	6.6	8.5	9.4	185.9	125.5	125.5	200.0
vi) Customs	1,393.1	1,465.9	1,538.1	1,765.1	21,202.9	18,867.5	18,867.5	25,446.8
vii) Union Excise Duties	901.4	1,117.9	1,042.9	1,242.8	13,720.3	15,197.9	15,197.9	17,050.0
viii) Service Tax	956.2	846.6	1,299.5	1,779.2	14,597.7	14,234.6	14,234.6	17,000.0
ix) Other Taxes and Duties on Commodities and Services	–	–	–	–	–	–	–	–
<b>II. NON-TAX REVENUE (C+D)</b>	<b>44,793.1</b>	<b>53,640.5</b>	<b>52,380.3</b>	<b>58,712.5</b>	<b>145,951.6</b>	<b>147,514.6</b>	<b>168,180.0</b>	<b>177,901.0</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>2,329.5</b>	<b>2,016.9</b>	<b>1,441.0</b>	<b>1,860.2</b>	<b>64,429.6</b>	<b>52,000.0</b>	<b>65,000.0</b>	<b>68,250.0</b>
<b>1. Interest Receipts</b>	<b>96.2</b>	<b>65.0</b>	<b>30.0</b>	<b>15.0</b>	<b>5,763.8</b>	<b>1,500.0</b>	<b>2,000.0</b>	<b>3,000.0</b>
<b>2. Dividends and Profits</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2,862.3</b>	<b>1,000.0</b>	<b>5,770.0</b>	<b>2,300.0</b>

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

(₹ Million)

Item	NAGALAND				ODISHA			
	2011-12 (Accounts)	2012-13 (Budget Estimates)	2012-13 (Revised Estimates)	2013-14 (Budget Estimates)	2011-12 (Accounts)	2012-13 (Budget Estimates)	2012-13 (Revised Estimates)	2013-14 (Budget Estimates)
1	2	3	4	5	2	3	4	5
<b>3. General Services</b>	<b>631.0</b>	<b>226.4</b>	<b>163.6</b>	<b>218.3</b>	<b>2,059.7</b>	<b>1,234.7</b>	<b>1,110.8</b>	<b>1,287.0</b>
of which: State Lotteries	—	—	—	—	—	—	—	—
<b>4. Social Services ( i to ix)</b>	<b>192.0</b>	<b>98.4</b>	<b>97.2</b>	<b>106.9</b>	<b>1,493.3</b>	<b>1,272.0</b>	<b>1,097.4</b>	<b>1,418.0</b>
i) Education, Sports, Art and Culture	121.6	3.8	3.8	4.2	211.8	156.7	101.7	166.3
ii) Medical and Public Health	2.1	2.4	2.4	2.6	371.2	220.0	99.0	288.4
iii) Family Welfare	—	—	—	—	0.8	3.3	1.0	1.1
iv) Housing	43.8	73.9	73.9	81.3	126.6	122.3	122.4	135.0
v) Urban Development	0.7	0.2	0.2	0.2	34.7	8.5	13.0	40.0
vi) Labour and Employment	0.3	0.6	0.6	0.7	99.8	78.3	78.3	80.0
vii) Social Security and Welfare	7.0	3.4	3.4	3.7	7.9	5.0	5.0	5.0
viii) Water Supply and Sanitation	16.2	13.7	12.4	13.7	566.7	607.5	607.5	630.0
ix) Others	0.3	0.4	0.4	0.4	73.8	70.4	69.5	72.2
<b>5. Fiscal Services</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>6. Economic Services ( i to xvii )</b>	<b>1,410.3</b>	<b>1,627.0</b>	<b>1,150.2</b>	<b>1,520.0</b>	<b>52,250.5</b>	<b>46,993.3</b>	<b>55,021.8</b>	<b>60,245.0</b>
i) Crop Husbandry	2.0	1.8	1.8	2.0	46.0	88.9	50.0	54.0
ii) Animal Husbandry	4.0	7.7	7.7	8.5	8.1	10.4	9.0	10.0
iii) Fisheries	0.2	0.4	0.4	0.4	13.9	13.4	13.4	13.4
iv) Forestry and Wildlife	88.7	118.8	118.8	130.7	1,923.9	1,174.6	1,174.6	302.2
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	35.4	0.8	0.8	0.9	19.2	22.0	22.0	23.0
vii) Other Agricultural Programmes	0.4	0.6	0.6	0.7	20.7	9.3	9.3	10.0
viii) Major and Medium Irrigation Projects	—	—	—	—	3,229.9	2,750.0	2,850.0	3,690.0
ix) Minor Irrigation	35.4	0.3	0.3	0.3	98.6	100.0	100.0	110.0
x) Power	942.8	1,200.0	750.0	1,100.0	33.7	21.7	21.7	23.0
xi) Petroleum	—	—	—	—	—	—	—	—
xii) Village and Small Industries	2.9	9.0	8.9	9.8	6.9	4.4	4.4	5.0
xiii) Industries@	9.2	7.2	7.2	7.9	45,887.3	42,000.7	50,000.7	55,150.7
xiv) Ports and Light Houses	—	—	—	—	6.9	4.4	4.4	5.0
xv) Road Transport	129.0	156.4	129.6	142.6	—	—	—	—
xvi) Tourism	0.7	3.8	3.8	4.2	1.7	2.0	2.0	2.0
xvii) Others*	159.7	120.3	120.3	112.1	953.8	791.5	760.3	846.7
<b>D. Grants from the Centre (1 to 5)</b>	<b>42,463.5</b>	<b>51,623.6</b>	<b>50,939.2</b>	<b>56,852.3</b>	<b>81,521.9</b>	<b>95,514.6</b>	<b>103,180.0</b>	<b>109,651.0</b>
1. State Plan Schemes	18,428.6	25,256.4	24,626.3	31,105.1	38,532.2	47,572.0	48,410.4	54,500.7
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	3,507.9	3,843.7	4,292.5	5,569.8	1,086.0	8,297.8	10,955.9	10,958.0
3. Centrally Sponsored Schemes	—	—	—	—	16,288.9	16,400.7	20,569.6	18,766.3
4. NEC/ Special Plan Scheme	845.5	635.2	483.5	—	—	—	—	—
5. Non-Plan Grants (a to c)	19,681.5	21,888.3	21,536.9	20,177.4	25,614.8	23,244.1	23,244.1	25,426.0
a) Statutory Grants	15,680.0	17,190.0	17,190.0	16,660.0	13,626.9	17,683.7	17,683.7	19,453.7
b) Grants for relief on account of Natural Calamities	10.0	59.3	59.3	61.8	3,083.7	3,237.9	3,237.9	3,399.8
c) Others	3,991.5	4,639.0	4,287.6	3,455.6	8,904.3	2,322.5	2,322.5	2,572.5

See 'Notes to Appendix I'.