

Appendix Table 3 : Receipts on Revenue Account

(Rs. crore)

Items	2002-03 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
Total Revenue (I+II)	280,339.6	334,289.9 (331,715.9)	329,926.8	374,344.3 (372,298.6)	49,587.1	17.7	-4,363.2 (-1,789.2)	-1.3 (-0.5)	44,417.5 (42,371.8)	13.5 (12.8)
I Tax Revenue (A+B)	198,798.3	229,313.1 (226,909.1)	228,103.0	263,554.8 (261,800.1)	29,304.7	14.7	-1,210.1 (1,193.9)	-0.5 (0.5)	35,451.8 (33,697.2)	15.5 (14.8)
A. Revenue from States' Taxes (i to iii)	142,143.0	164,999.3 (162,595.3)	162,806.0	185,667.9 (183,913.2)	20,663.0	14.5	-2,193.3 (210.7)	-1.3 (0.1)	22,861.8 (21,107.1)	14.0 (13.0)
(i) Taxes on Income (a+b)	2,162.5	2,556.2	2,332.0	2,443.1	169.6	7.8	-224.2	-8.8	111.1	4.8
(a) Agricultural Income Tax	46.8	83.8	36.6	43.9	-10.2	-21.7	-47.2	-56.3	7.2	19.9
(b) Tax on Professions, Trades, Callings and Employment	2,115.6	2,472.4	2,295.4	2,399.3	179.7	8.5	-177.0	-7.2	103.9	4.5
(ii) Taxes on Property and Capital Transactions (a to c)	15,424.4	17,655.7 (17,356.7)	17,861.1	20,396.2 (20,387.2)	2,436.8	15.8	205.4 (504.4)	1.2 (2.9)	2,535.1 (2,526.1)	14.2 (14.1)
(a) Stamps and Registration fees	13,595.6	15,134.3 (15,014.3)	15,627.1	17,603.2 (17,644.2)	2,031.5	14.9	492.8 (612.8)	3.3 (4.1)	1,976.1 (2,017.1)	12.6 (12.9)
(b) Land Revenue	1,751.3	2,433.2 (2,254.2)	2,170.0	2,668.7 (2,618.7)	418.7	23.9	-263.2 (-84.2)	-10.8 (-3.7)	498.7 (448.7)	23.0 (20.7)
(c) Urban Immovable Property Tax	77.4	88.2	64.0	124.4	-13.4	-17.3	-24.2	-27.4	60.3	94.4
(iii) Taxes on Commodities and Services (a to g)	124,556.2	144,787.4 (142,682.4)	142,612.9	162,828.5 (161,082.8)	18,056.7	14.5	-2,174.6 (-69.6)	-1.5 (-0.0)	20,215.6 (18,470.0)	14.2 (13.0)
(a) Sales Tax *	86,037.8	98,895.1 (98,449.1)	98,377.9	112,646.3 (112,066.6)	12,340.1	14.3	-517.2 (-71.2)	-0.5 (-0.1)	14,268.5 (13,688.8)	14.5 (13.9)
(b) State Excise Duties	18,994.0	21,919.4 (21,574.4)	20,562.3	23,676.4 (23,146.4)	1,568.3	8.3	-1,357.1 (-1,012.1)	-6.2 (-4.7)	3,114.2 (2,584.2)	15.1 (12.6)
(c) Taxes on Vehicles	8,441.0	10,025.7 (9,474.7)	9,802.9	11,129.0 (10,913.0)	1,361.9	16.1	-222.8 (328.2)	-2.2 (3.5)	1,326.1 (1,110.1)	13.5 (11.3)
(d) Taxes on Passengers and Goods	3,569.3	5,252.8 (4,732.8)	4,983.6	5,410.2 (5,401.2)	1,414.3	39.6	-269.2 (250.8)	-5.1 (5.3)	426.6 (417.6)	8.6 (8.4)
(e) Electricity Duties	5,255.9	6,161.2 (5,953.2)	6,314.4	6,758.5 (6,675.5)	1,058.5	20.1	153.2 (361.2)	2.5 (6.1)	444.1 (361.1)	7.0 (5.7)
(f) Entertainment tax	799.7	926.3 (921.3)	892.9	1,012.7 (968.7)	93.3	11.7	-33.4 (-28.4)	-3.6 (-3.1)	119.8 (75.8)	13.4 (8.5)
(g) Other taxes and duties	1,458.5	1,607.0 (1,577.0)	1,679.0	2,195.4 (1,911.4)	220.5	15.1	72.0 (102.0)	4.5 (6.5)	516.5 (232.5)	30.8 (13.8)
B. Share in Central Taxes	56,655.3	64,313.7	65,296.9	77,886.9	8,641.6	15.3	983.2	1.5	12,590.0	19.3

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Appendix Table 3 : Receipts on Revenue Account (Concl'd.)

(Rs. crore)

Items	2002-03 (Accounts)	2003-04 (Budget Estimates)	2003-04 (Revised Estimates)	2004-05 (Budget Estimates)	Variations					
					Col.4 over Col.2		Col.4 over Col.3		Col.5 over Col.4	
					Amount	Per cent	Amount	Per cent	Amount	Per cent
1	2	3	4	5	6	7	8	9	10	11
II Non-tax Revenue (C + D)	81,541.3	104,976.9 (104,806.9)	101,823.8	110,789.5 (110,498.5)	20,282.5	24.9	-3,153.1 (-2,983.1)	-3.0 (-2.8)	8,965.7 (8,674.7)	8.8 (8.5)
C. Grants from the Centre	45,682.5	63,421.6	60,883.9	61,176.0	15,201.4	33.3	-2,537.7	-4.0	292.1	0.5
D. States' own Non-Tax Revenue (a to f)	35,858.8	41,555.3 (41,385.3)	40,939.9	49,613.5 (49,322.5)	5,081.1	14.2	-615.4 (-445.4)	-1.5 (-1.1)	8,673.6 (8,382.6)	21.2 (20.5)
(a) Interest Receipts	9,501.5	9,295.9	10,118.2	12,918.1	616.8	6.5	822.3	8.8	2799.9	27.7
(b) Dividends and Profits	327.6	220.8	280.7	267.5	-46.9	-14.3	59.9	27.1	-13.2	-4.7
(c) General Services	8,801.5	12,713.5	10,884.7	14,253.3	2,083.2	23.7	-1,828.8	-14.4	3,368.7	30.9
<i>Of which:</i>		(12,693.5)		(14,253.3)					(3,368.7)	(30.9)
State Lotteries	5,338.2	8,598.2 (8,578.2)	6,589.4	9,834.0	1,251.2	23.4	-2,008.8	-23.4	3,244.6	49.2
(d) Social Services	2,855.8	3,169.4	3,425.3	2,965.0	569.4	19.9	255.9	8.1	-460.3	-13.4
(e) Economic Services	14,371.8	16,155.7 (16,005.7)	16,223.5	19,202.1 (18,911.1)	1,851.6	12.9	67.8 (217.8)	0.4 (1.4)	2,978.6 (2,687.6)	18.4 (16.6)
(f) Fiscal Services	0.5	0.1	7.6	7.6	7.0	1,420.0	7.5	7,500.0	—	—

* Comprise General Sales Tax, Central Sales Tax, Sales Tax on motor spirit and Purchase Tax on sugarcane, etc.

Notes : 1. Figures for 2002-03 (Accounts) in respect of Bihar, Jammu and Kashmir and Jharkhand relate to Revised Estimates.

2. Figures outside brackets under the year 2003-04 (Budget Estimates) are adjusted for Rs.2,574.0 crore towards additional resources mobilisation measures proposed by the States.

3. Figures outside brackets under the year 2004-05 (Budget Estimates) are adjusted for Rs.2,046 crore towards additional resources mobilisation measures proposed by the States.

Source : Budget Documents of State Governments.