

Appendix I

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

(₹ Lakh)

Item	PUNJAB				RAJASTHAN			
	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)	61,57,474.8	88,00,430.7	72,04,241.4	95,25,760.1	1,40,11,380.7	1,73,40,442.2	1,47,98,018.9	1,84,33,012.5
I. TAX REVENUE (A+B)	40,34,063.8	49,84,561.1	40,24,240.4	49,46,075.0	95,29,412.2	1,23,91,578.2	1,01,77,004.8	1,30,15,642.9
A. State's Own Tax Revenue (1 to 3)	29,99,478.3	35,82,445.1	30,40,879.4	37,43,404.0	59,24,498.2	77,02,961.2	68,88,481.8	90,04,961.9
1. Taxes on Income (i+ii)	13,822.2	15,000.0	13,000.0	20,000.0	0.2	0.6	1.2	1.3
i) Agricultural Income Tax	-	-	-	-	-	0.3	0.3	0.3
ii) Taxes on Professions, Trades, Callings and Employment	13,822.2	15,000.0	13,000.0	20,000.0	0.2	0.3	0.9	1.0
2. Taxes on Property and Capital Transactions (i to iii)	2,32,443.5	2,70,277.1	2,75,812.8	2,97,748.4	4,60,053.9	6,41,860.5	6,25,860.5	6,92,470.5
i) Land Revenue	6,637.0	7,777.1	6,509.8	8,743.4	36,448.8	51,860.5	40,860.5	52,470.5
ii) Stamps and Registration Fees	2,25,806.5	2,62,500.0	2,69,303.0	2,89,005.0	4,23,472.8	5,60,000.0	5,55,000.0	6,10,000.0
iii) Urban Immovable Property Tax	-	-	-	-	132.3	30,000.0	30,000.0	30,000.0
3. Taxes on Commodities and Services (i to viii)	27,53,212.7	32,97,168.0	27,52,066.6	34,25,655.7	54,64,444.1	70,61,100.1	62,62,620.1	83,12,490.1
i) Sales Tax (a to e)	5,22,258.3	5,57,500.0	5,74,073.0	6,02,776.0	15,84,276.6	21,00,000.0	19,10,000.0	22,80,000.0
a) State Sales Tax/VAT	4,86,908.9	5,39,500.0	5,56,882.0	5,84,726.0	13,51,164.0	18,13,039.7	17,58,377.0	20,88,377.0
b) Central Sales Tax	19,745.5	18,000.0	17,191.0	18,050.0	48,115.6	76,290.4	27,993.0	27,993.0
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	15,604.0	-	-	-	1,84,997.0	2,10,670.0	1,23,630.0	1,63,630.0
ii) State Excise	4,86,500.2	6,25,000.0	5,79,493.6	7,00,253.7	9,59,162.7	12,50,000.0	11,50,000.0	13,25,000.0
iii) Taxes on Vehicles	1,99,431.6	2,37,000.0	1,56,794.0	2,20,000.0	4,95,097.7	6,00,000.0	5,20,000.0	6,50,000.0
iv) Taxes on Goods and Passengers	-	-	-	-	4,112.0	1,000.0	2,500.0	1,100.0
v) Taxes and Duties on Electricity	2,69,655.9	2,91,500.0	2,89,451.0	3,02,601.0	2,26,276.5	2,85,000.0	2,80,000.0	2,90,000.0
vi) Entertainment Tax	0.3	-	-	-	12.1	60.0	6.0	40.0
vii) SGST	12,75,120.0	15,85,868.0	11,52,230.0	16,00,000.0	21,95,417.4	28,25,000.0	24,00,000.0	37,66,270.0
viii) Other Taxes and Duties	246.3	300.0	25.0	25.0	89.0	40.1	114.1	80.1
B. Share in Central Taxes (i to x)	10,34,585.5	14,02,116.0	9,83,361.0	12,02,671.0	36,04,914.0	46,88,617.0	32,88,523.0	40,10,681.0
i) Corporation Tax	3,52,747.0	4,31,287.0	2,82,224.0	3,49,914.0	12,29,137.0	14,42,206.0	9,17,509.0	11,66,898.0
ii) Income Tax	2,76,401.0	4,01,020.0	2,87,522.0	3,55,579.0	9,63,113.0	13,40,993.0	9,22,996.0	11,85,788.0
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	7.5	-	-	-	-	-	137.0	-
v) Taxes on Wealth	15.0	-14.0	-14.0	-15.0	55.0	-47.0	-	-51.0
vi) Customs	65,578.0	87,514.0	65,423.0	72,670.0	2,28,504.0	2,92,642.0	1,72,320.0	2,42,341.0
vii) Union Excise Duties	45,597.0	57,178.0	35,002.0	35,191.0	1,58,871.0	1,91,202.0	98,751.0	1,17,356.0
viii) Service Tax	-	748.0	1,023.0	741.0	-	2,500.0	14,723.0	2,471.0
ix) CGST	2,93,585.0	4,24,383.0	3,12,181.0	3,88,591.0	10,22,951.0	14,19,121.0	11,59,405.0	12,95,878.0
x) Other Taxes and Duties on Commodities and Services	655.0	-	-	-	2,283.0	-	2,682.0	-
II. NON-TAX REVENUE (C+D)	21,23,411.0	38,15,869.6	31,80,001.0	45,79,685.1	44,81,968.5	49,48,864.0	46,21,014.1	54,17,369.7
C. State's Own Non-Tax Revenue (1 to 6)	6,65,408.2	8,04,598.8	4,63,288.1	7,75,848.3	15,71,415.2	19,59,572.8	15,72,411.7	17,69,820.7
1. Interest Receipts	2,10,551.4	4,146.7	12,163.6	25,003.0	3,85,198.9	2,84,614.5	2,70,193.6	1,70,739.5
2. Dividends and Profits	423.9	842.4	380.9	582.9	5,446.7	5,663.8	5,324.1	5,825.1
3. General Services	3,11,368.7	6,58,143.8	3,30,430.9	6,01,731.4	1,94,960.7	2,34,984.2	2,16,431.2	2,54,853.6
of which: State Lotteries	9,739.9	19,750.0	9,195.2	1,10,852.6	-	-	-	-

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

(₹ Lakh)

Item	PUNJAB				RAJASTHAN			
	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)	73,130.4	55,938.0	57,576.5	63,468.6	1,47,604.2	1,83,687.2	1,38,913.2	1,88,297.7
i) Education, Sports, Art and Culture	19,621.7	6,500.0	4,101.4	5,770.2	17,910.2	20,846.6	12,551.5	21,821.3
ii) Medical and Public Health	25,056.7	27,890.0	30,809.4	36,676.8	23,816.3	22,565.0	20,499.8	23,254.3
iii) Family Welfare	3.1	1.8	3.5	3.5	15.7	47.1	12.6	32.1
iv) Housing	644.6	1,621.8	622.0	624.2	788.5	963.3	940.2	1,060.3
v) Urban Development	4,452.7	4,000.0	8,650.0	10,650.0	4,216.9	4,778.8	385.0	4,432.9
vi) Labour and Employment	2,922.2	4,334.4	2,300.0	2,648.4	43,547.1	56,684.2	37,269.3	56,051.3
vii) Social Security and Welfare	9,547.3	11,200.0	5,284.4	5,585.5	2,441.0	2,834.1	4,543.8	4,775.0
viii) Water Supply and Sanitation	5,383.1	200.0	1,000.0	1,200.0	52,434.5	74,000.0	61,000.0	75,000.0
ix) Others	5,499.1	190.0	4,805.9	309.9	2,434.0	968.1	1,711.1	1,870.4
5. Fiscal Services	—	—	—	—	—	—	—	—
6. Economic Services (i to xvii)	69,933.9	85,527.9	62,736.2	85,062.4	8,38,204.7	12,50,623.1	9,41,549.6	11,50,104.8
i) Crop Husbandry	1,892.4	804.5	718.0	732.5	656.5	1,159.7	1,040.7	1,196.8
ii) Animal Husbandry	1,064.6	1,010.9	569.9	976.0	2,123.1	2,714.6	2,247.8	2,884.8
iii) Fisheries	93.3	12.0	15.5	17.5	6,464.4	7,585.0	6,100.0	7,600.0
iv) Forestry and Wildlife	1,952.8	2,292.1	2,595.1	2,890.1	10,946.8	18,434.0	11,143.0	19,075.0
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	709.2	476.0	627.0	707.6	911.1	3,601.5	2,000.8	2,451.0
vii) Other Agricultural Programmes	444.8	1,031.0	254.0	540.6	1,180.5	1,284.4	1,202.3	1,263.0
viii) Major and Medium Irrigation Projects	9,249.1	3,300.0	9,074.0	9,396.9	7,718.9	13,955.0	27,383.0	18,663.0
ix) Minor Irrigation	182.6	30.2	350.6	350.6	650.1	4,195.0	3,750.0	4,775.0
x) Power	—	—	—	—	1,717.0	2,053.7	3,722.5	3,952.9
xi) Petroleum	—	—	—	—	3,32,010.6	4,75,000.0	2,20,000.0	3,50,000.0
xii) Village and Small Industries	52.7	47.0	45.0	46.0	141.5	750.1	302.1	752.1
xiii) Industries@	9,093.4	30,600.0	18,300.0	22,800.0	4,58,083.9	7,00,054.7	5,80,097.6	7,10,109.9
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	17,635.1	25,000.0	11,422.6	25,000.0	—	—	—	—
xvi) Tourism	20.8	0.3	0.1	0.2	96.4	120.0	90.0	120.0
xvii) Others*	27,543.2	20,924.0	18,764.4	21,604.5	15,504.1	19,715.5	82,470.0	27,261.5
D. Grants from the Centre (1 to 5)	14,58,002.8	30,11,270.9	27,16,712.9	38,03,836.8	29,10,553.3	29,89,291.2	30,48,602.4	36,47,549.0
1. State Plan Schemes	—	1,18,271.3	35,458.4	32,377.2	—	—	—	—
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Centrally Sponsored Schemes	—	3,461.9	211.8	4,974.6	—	—	—	—
3. Centrally Sponsored Schemes	2,79,547.1	5,33,916.1	5,39,727.2	8,03,613.0	14,96,604.8	17,15,245.1	15,96,231.2	19,17,731.5
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	11,78,455.7	23,55,621.5	21,41,315.5	29,62,872.0	14,13,948.5	12,74,046.2	14,52,371.2	17,29,817.5
a) Statutory Grants	2,71,012.5	10,21,000.0	12,21,048.5	12,50,800.0	7,48,741.2	7,34,050.2	8,32,996.0	6,26,816.7
b) Grants for relief on account of Natural Calamities	—	—	—	—	—	—	—	—
c) Others	9,07,443.2	13,34,621.5	9,20,267.0	17,12,072.0	6,65,207.3	5,39,996.0	6,19,375.2	11,03,000.8
of which:								
GST compensation	8,80,454.1	12,97,529.0	8,95,267.0	16,87,072.0	4,43,952.7	4,80,000.0	4,80,000.0	—
VAT compensation	—	—	—	—	—	—	—	—
Central sales tax compensation	—	—	—	—	—	—	—	—
0009	—	—	—	—	—	—	—	—

Appendix I

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

(₹ Lakh)

Item	SIKKIM				TAMIL NADU			
	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)	4,84,127.1	7,97,324.5	6,93,889.0	7,74,269.9	1,74,52,590.6	2,19,37,514.3	1,80,70,062.5	2,02,49,588.7
I. TAX REVENUE (A+B)	3,26,596.5	4,28,452.7	3,03,963.7	3,77,786.8	1,33,85,469.4	1,66,37,964.2	1,33,00,843.2	1,53,79,245.6
A. State's Own Tax Revenue (1 to 3)	97,040.4	1,24,190.7	90,575.7	1,19,547.8	1,07,46,228.6	1,33,53,030.2	1,09,96,897.2	1,26,64,414.6
1. Taxes on Income (i+ii)	1,517.1	1,500.0	1,467.5	1,500.0	42.5	15.2	15.2	15.2
i) Agricultural Income Tax	-	-	-	-	42.5	15.2	15.2	15.2
ii) Taxes on Professions, Trades, Callings and Employment	1,517.1	1,500.0	1,467.5	1,500.0	-	-	-	-
2. Taxes on Property and Capital Transactions (i to iii)	1,769.5	2,504.1	2,316.9	2,038.1	11,12,278.4	14,77,712.2	11,07,868.1	13,82,606.1
i) Land Revenue	439.7	860.0	1,018.2	860.0	25,830.3	32,838.5	28,472.4	55,974.5
ii) Stamps and Registration Fees	1,329.9	1,644.1	1,298.8	1,178.1	10,85,564.8	14,43,508.7	10,78,095.8	13,25,266.6
iii) Urban Immovable Property Tax	-	-	-	-	883.3	1,365.0	1,300.0	1,365.0
3. Taxes on Commodities and Services (i to viii)	93,753.8	1,20,186.6	86,791.3	1,16,009.7	96,33,907.7	1,18,75,302.8	98,89,013.9	1,12,81,793.3
i) Sales Tax (a to e)	19,763.2	22,000.0	18,121.2	22,000.0	44,51,543.8	56,04,629.0	43,78,424.2	53,79,799.8
a) State Sales Tax/VAT	19,665.6	22,000.0	18,105.1	22,000.0	44,00,834.2	55,49,622.5	43,46,264.9	53,26,848.6
b) Central Sales Tax	0.1	-	-	-	50,709.5	55,006.5	32,159.2	52,951.2
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	97.5	-	16.2	-	-	-	-	-
ii) State Excise	20,715.4	24,813.0	20,290.0	27,500.0	7,20,597.0	8,13,380.5	7,81,508.4	8,76,982.6
iii) Taxes on Vehicles	4,107.7	3,915.5	2,601.6	4,350.0	5,67,464.3	6,89,772.9	4,56,646.0	6,58,174.8
iv) Taxes on Goods and Passengers	-	-	-	-	1,084.3	1,447.2	268.0	1,102.6
v) Taxes and Duties on Electricity	-	-	-	-	57,420.2	1,48,034.8	1,47,126.2	1,35,489.1
vi) Entertainment Tax	0.1	-	2.3	-	-2,177.3	-2,088.8	20.5	21.0
vii) SGST	45,488.8	65,000.0	43,106.3	57,900.1	38,37,618.6	46,19,555.3	41,24,940.1	42,30,019.4
viii) Other Taxes and Duties	3,678.7	4,458.0	2,669.9	4,259.6	356.9	572.0	80.5	204.2
B. Share in Central Taxes (i to x)	2,29,556.0	3,04,262.0	2,13,388.0	2,58,239.0	26,39,240.9	32,84,934.0	23,03,946.0	27,14,831.0
i) Corporation Tax	78,890.0	93,590.0	61,244.0	75,134.0	8,99,876.1	10,10,436.0	6,61,212.0	7,89,873.0
ii) Income Tax	60,368.0	87,022.0	62,394.0	76,350.0	7,05,113.4	9,39,525.0	6,73,625.0	8,02,660.0
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
v) Taxes on Wealth	3.0	-3.0	-3.0	-3.0	39.0	-33.0	-32.0	-34.0
vi) Customs	15,011.0	18,991.0	14,198.0	15,604.0	1,67,292.4	2,05,031.0	1,53,283.0	1,64,041.0
vii) Union Excise Duties	10,608.0	12,408.0	7,587.0	7,556.0	1,16,313.0	1,33,960.0	82,010.0	79,439.0
viii) Service Tax	-	162.0	223.0	159.0	-	1,752.0	2,404.0	1,672.0
ix) CGST	64,562.0	92,092.0	67,745.0	83,439.0	7,48,935.0	9,94,263.0	7,31,398.0	8,77,180.0
x) Other Taxes and Duties on Commodities and Services	114.0	-	-	-	1,672.0	-	46.0	-
II. NON-TAX REVENUE (C+D)	1,57,530.6	3,68,871.8	3,89,925.3	3,96,483.1	40,67,121.2	52,99,550.1	47,69,219.3	48,70,343.1
C. State's Own Non-Tax Revenue (1 to 6)	69,340.2	71,066.3	57,975.2	77,521.9	12,88,783.9	15,89,881.1	12,68,279.2	14,13,901.3
1. Interest Receipts	14,381.9	5,188.0	11,324.5	7,651.0	4,35,549.8	5,39,593.9	5,05,459.1	5,34,994.6
2. Dividends and Profits	321.1	100.0	345.0	100.0	19,224.6	20,055.4	20,030.3	18,486.1
3. General Services	18,253.5	16,962.5	7,237.4	20,037.3	1,70,012.1	2,20,051.1	1,52,958.8	1,70,706.9
<i>of which: State Lotteries</i>	4,010.4	3,000.0	1,636.3	4,833.0	-	0.1	0.1	0.1

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

(₹ Lakh)

Item	SIKKIM				TAMIL NADU			
	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)	1,680.6	1,832.8	1,738.7	1,932.2	4,99,851.3	5,27,262.6	3,96,397.2	4,00,036.5
i) Education, Sports, Art and Culture	354.7	161.0	400.3	142.4	1,79,295.7	1,91,995.5	1,21,533.9	1,17,958.1
ii) Medical and Public Health	247.7	603.5	289.6	698.4	1,65,468.3	1,29,524.7	1,25,603.3	1,11,753.6
iii) Family Welfare	-	-	-	-	14,852.7	19,945.0	14,954.2	15,413.7
iv) Housing	60.6	69.3	57.5	60.0	20,890.2	22,219.7	18,230.7	22,633.9
v) Urban Development	416.4	274.7	252.3	287.8	78,074.6	1,17,603.7	74,014.5	89,619.3
vi) Labour and Employment	61.4	78.8	107.6	75.0	15,255.4	17,325.4	17,938.2	17,772.2
vii) Social Security and Welfare	18.2	52.5	27.8	52.5	7,780.2	9,755.1	9,805.3	9,825.8
viii) Water Supply and Sanitation	492.4	561.0	597.0	585.1	39.7	44.5	36.3	36.0
ix) Others	29.2	32.1	6.6	31.0	18,194.5	18,849.0	14,280.8	15,023.9
5. Fiscal Services	-	-	-	-	0.1	0.7	0.8	0.8
6. Economic Services (i to xvii)	34,703.1	46,982.9	37,329.7	47,801.4	1,64,146.0	2,82,917.5	1,93,433.0	2,89,676.5
i) Crop Husbandry	67.8	72.6	49.1	72.8	5,311.5	7,627.4	26,105.8	23,861.7
ii) Animal Husbandry	134.9	111.7	117.5	122.0	1,680.2	1,221.2	1,553.1	1,568.1
iii) Fisheries	5.0	4.5	6.3	7.0	967.2	742.4	726.7	755.7
iv) Forestry and Wildlife	1,577.6	1,870.0	1,256.4	1,900.0	8,338.1	8,368.9	7,498.3	2,430.5
v) Plantations	200.4	250.0	-	300.0	-	-	-	-
vi) Co-operation	8.1	9.0	3.9	9.0	2,492.0	2,895.9	2,949.1	2,957.7
vii) Other Agricultural Programmes	-	-	-	-	4,684.6	7,078.4	6,575.2	7,154.6
viii) Major and Medium Irrigation Projects	-	-	-	-	4,765.2	9,892.0	13,786.1	5,659.0
ix) Minor Irrigation	12.1	7.3	19.6	7.5	322.3	224.2	427.7	447.8
x) Power	25,636.7	37,237.9	30,546.9	38,000.0	-	-	-	-
xi) Petroleum	-	-	-	-	2.5	1.3	2.3	2.5
xii) Village and Small Industries	23.7	25.0	10.4	25.0	3,079.6	4,189.0	1,572.2	1,755.7
xiii) Industries@	91.6	139.5	85.9	246.1	1,15,047.0	2,22,327.6	1,04,990.7	2,22,427.3
xiv) Ports and Light Houses	-	-	-	-	330.0	400.0	400.0	400.0
xv) Road Transport	5,710.2	6,200.0	4,710.1	6,500.0	-	-	-	-
xvi) Tourism	1,166.7	850.0	404.2	400.0	31.1	52.0	50.0	52.0
xvii) Others*	68.3	205.4	119.5	212.1	17,094.6	17,897.3	26,795.9	20,204.0
D. Grants from the Centre (1 to 5)	88,190.4	2,97,805.6	3,31,950.1	3,18,961.2	27,78,337.3	37,09,669.0	35,00,940.1	34,56,441.8
1. State Plan Schemes	-	500.0	500.0	500.0	-7,180.6	-	-	-
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-9.9	-	-	-
3. Centrally Sponsored Schemes	60,903.9	2,04,584.9	2,26,661.0	2,00,576.2	12,46,385.5	15,81,981.4	15,56,339.4	18,04,093.7
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	27,286.5	92,720.7	1,04,789.1	1,17,885.0	15,39,142.2	21,27,687.6	19,44,600.7	16,52,348.2
a) Statutory Grants	10,825.4	57,600.0	64,986.0	81,198.0	5,96,924.7	10,39,700.0	10,40,211.0	8,01,700.0
b) Grants for relief on account of Natural Calamities	-	-	-	-	-	-	-	21,351.0
c) Others	16,461.1	35,120.7	39,803.1	36,687.0	9,42,217.5	10,87,987.6	9,04,389.7	8,29,297.1
<i>of which:</i>								
GST compensation	-	-	-	-	8,92,203.4	10,30,000.0	8,40,989.0	7,70,500.0
VAT compensation	-	-	-	-	-	-	-	-
Central sales tax compensation	-	-	-	-	-	-	-	-
0009	-	-	2,274.9	-	-	-	-	-