

Appendix I

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

(₹ Million)

Item	PUNJAB				RAJASTHAN			
	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>262,357.8</b>	<b>380,433.5</b>	<b>392,691.9</b>	<b>426,659.0</b>	<b>570,107.6</b>	<b>631,468.3</b>	<b>684,838.6</b>	<b>772,206.0</b>
<b>I. TAX REVENUE (A+B)</b>	<b>223,953.1</b>	<b>280,441.5</b>	<b>283,520.0</b>	<b>333,560.0</b>	<b>403,541.0</b>	<b>445,391.6</b>	<b>473,085.0</b>	<b>544,140.3</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>188,410.0</b>	<b>238,420.0</b>	<b>243,180.0</b>	<b>285,240.0</b>	<b>253,770.6</b>	<b>268,323.1</b>	<b>302,056.6</b>	<b>340,531.3</b>
<b>1. Taxes on Income (i+ii)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.6</b>	<b>—</b>	<b>—</b>	<b>—</b>
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	0.6	—	—	—
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>31,037.8</b>	<b>33,950.0</b>	<b>30,330.0</b>	<b>34,860.0</b>	<b>30,384.1</b>	<b>32,960.6</b>	<b>36,339.1</b>	<b>41,355.1</b>
i) Land Revenue	246.5	200.0	330.0	360.0	2,090.1	1,960.6	2,339.1	1,855.1
ii) Stamps and Registration Fees	30,791.3	33,750.0	30,000.0	34,500.0	26,513.8	28,000.0	33,000.0	39,000.0
iii) Urban Immovable Property Tax	—	—	—	—	1,780.3	3,000.0	1,000.0	500.0
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>157,372.2</b>	<b>204,470.0</b>	<b>212,850.0</b>	<b>250,380.0</b>	<b>223,385.8</b>	<b>235,362.6</b>	<b>265,717.6</b>	<b>299,176.3</b>
i) Sales Tax (a to e)	111,716.7	142,130.0	149,000.0	177,600.0	157,664.3	165,500.0	185,750.0	210,500.0
a) State Sales Tax/VAT	107,547.0	135,224.7	143,664.9	171,069.4	143,715.3	150,683.7	169,129.9	191,722.9
b) Central Sales Tax	4,169.7	6,905.3	5,335.1	6,530.6	11,008.0	11,479.2	13,380.0	15,220.0
c) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
d) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
e) Other Receipts	—	—	—	—	2,941.0	3,337.1	3,240.1	3,557.1
ii) State Excise	27,546.0	38,000.0	38,000.0	41,800.0	32,870.5	32,500.0	38,750.0	45,000.0
iii) Taxes on Vehicles	8,500.6	8,640.0	10,000.0	13,500.0	19,270.5	19,000.0	22,250.0	25,000.0
iv) Taxes on Goods and Passengers	—	—	—	—	2,201.3	2,800.0	2,500.0	3,000.0
v) Taxes and Duties on Electricity	9,282.8	15,400.0	15,400.0	16,940.0	10,944.8	15,052.5	15,966.5	15,126.1
vi) Entertainment Tax	141.0	300.0	250.0	300.0	7.9	10.0	1.0	0.1
vii) Other Taxes and Duties	185.1	—	200.0	240.0	426.6	500.0	500.0	550.0
<b>B. Share in Central Taxes (i to ix)</b>	<b>35,543.1</b>	<b>42,021.5</b>	<b>40,340.0</b>	<b>48,320.0</b>	<b>149,770.4</b>	<b>177,068.5</b>	<b>171,028.4</b>	<b>203,609.0</b>
i) Corporation Tax	13,990.0	15,353.4	14,739.0	17,654.7	58,951.5	64,696.5	61,435.3	70,477.9
ii) Income Tax	7,106.4	8,306.7	7,974.3	9,551.8	29,944.8	35,002.9	36,780.3	43,624.7
iii) Estate Duty	—	—	—	—	—	—	—	—
iv) Other Taxes on Income and Expenditure	—	—	—	—	—	—	—	—
v) Taxes on Wealth	54.0	54.9	52.7	63.1	227.6	231.6	103.7	176.2
vi) Customs	6,162.5	7,640.5	7,334.8	8,785.7	25,967.8	32,195.5	28,421.0	32,902.0
vii) Union Excise Duties	3,987.7	5,232.0	5,022.6	6,016.2	16,803.6	22,046.7	19,315.0	23,165.6
viii) Service Tax	4,242.5	5,434.0	5,216.6	6,248.5	17,875.2	22,895.4	24,973.2	33,262.7
ix) Other Taxes and Duties on Commodities and Services	—	—	—	—	-0.1	-0.1	-0.1	-0.1
<b>II. NON-TAX REVENUE (C+D)</b>	<b>38,404.6</b>	<b>99,992.0</b>	<b>109,171.9</b>	<b>93,099.1</b>	<b>166,566.6</b>	<b>186,076.6</b>	<b>211,753.6</b>	<b>228,065.7</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>13,998.3</b>	<b>52,746.5</b>	<b>49,158.8</b>	<b>27,360.2</b>	<b>91,751.0</b>	<b>89,511.3</b>	<b>121,940.0</b>	<b>126,544.3</b>
<b>1. Interest Receipts</b>	<b>1,701.6</b>	<b>1,821.7</b>	<b>1,820.0</b>	<b>1,830.2</b>	<b>17,145.3</b>	<b>14,287.9</b>	<b>20,748.2</b>	<b>19,338.8</b>
<b>2. Dividends and Profits</b>	<b>31.0</b>	<b>18.8</b>	<b>34.6</b>	<b>25.8</b>	<b>575.8</b>	<b>566.6</b>	<b>400.6</b>	<b>400.6</b>

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

(₹ Million)

Item	PUNJAB				RAJASTHAN			
	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>4,951.0</b>	<b>38,617.7</b>	<b>36,989.9</b>	<b>8,437.3</b>	<b>7,307.0</b>	<b>6,986.8</b>	<b>10,831.7</b>	<b>9,532.2</b>
<i>of which:</i> State Lotteries	532.5	680.0	600.0	3,620.0	–	–	–	–
<b>4. Social Services ( i to ix)</b>	<b>3,311.8</b>	<b>3,350.6</b>	<b>4,208.1</b>	<b>8,373.5</b>	<b>5,678.4</b>	<b>5,969.8</b>	<b>6,473.7</b>	<b>6,286.9</b>
i) Education, Sports, Art and Culture	320.3	669.1	549.2	638.9	592.6	538.0	600.0	620.0
ii) Medical and Public Health	684.3	798.1	798.1	798.1	593.8	618.8	993.3	610.0
iii) Family Welfare	1.7	3.6	3.5	4.0	1.9	3.1	4.0	4.2
iv) Housing	28.9	40.0	40.0	44.0	60.5	62.6	62.8	63.8
v) Urban Development	1,497.9	1,030.0	2,001.1	6,000.0	174.7	8.2	69.8	7.0
vi) Labour and Employment	94.3	149.8	150.0	160.0	1,630.5	2,051.9	2,067.2	2,070.4
vii) Social Security and Welfare	104.8	87.8	90.8	100.0	26.9	55.0	40.0	16.6
viii) Water Supply and Sanitation	530.3	560.0	560.0	616.0	2,540.3	2,581.2	2,581.2	2,839.3
ix) Others	49.5	12.2	15.4	12.4	57.1	51.0	55.5	55.5
<b>5. Fiscal Services</b>	–	–	–	–	–	–	–	–
<b>6. Economic Services ( i to xvii )</b>	<b>4,002.8</b>	<b>8,937.7</b>	<b>6,106.2</b>	<b>8,693.3</b>	<b>61,044.5</b>	<b>61,700.3</b>	<b>83,485.8</b>	<b>90,985.8</b>
i) Crop Husbandry	315.9	440.0	420.2	427.9	31.0	36.7	32.5	33.3
ii) Animal Husbandry	41.2	43.8	46.2	46.9	17.4	17.7	17.8	16.1
iii) Fisheries	28.6	19.8	16.2	18.0	201.9	206.5	199.6	220.0
iv) Forestry and Wildlife	52.2	360.0	61.6	63.9	749.5	560.5	735.5	666.7
v) Plantations	–	–	–	–	–	–	–	–
vi) Co-operation	35.3	70.0	52.9	44.0	223.8	236.5	230.0	204.2
vii) Other Agricultural Programmes	421.1	556.1	405.5	440.1	61.4	68.1	62.0	68.0
viii) Major and Medium Irrigation Projects	252.0	3,500.0	694.6	1,766.6	918.3	1,222.1	1,163.4	906.2
ix) Minor Irrigation	4.6	3.5	7.0	7.2	180.4	218.3	239.4	266.4
x) Power	–	–	–	–	42.2	–	850.0	1,000.0
xi) Petroleum	–	–	–	–	34,356.1	33,500.0	50,500.0	55,000.0
xii) Village and Small Industries	7.2	14.7	4.5	5.1	37.9	1.8	30.0	30.0
xiii) Industries@	356.6	730.0	991.0	2,000.0	23,669.0	25,002.3	29,106.5	32,106.5
xiv) Ports and Light Houses	–	–	–	–	–	–	–	–
xv) Road Transport	1,833.5	2,005.8	2,100.0	2,300.0	–	–	–	–
xvi) Tourism	–	–	–	–	7.9	156.0	6.0	155.0
xvii) Others*	654.6	1,194.0	1,306.5	1,573.8	547.5	473.7	313.0	313.2
<b>D. Grants from the Centre (1 to 5)</b>	<b>24,406.4</b>	<b>47,245.6</b>	<b>60,013.1</b>	<b>65,738.9</b>	<b>74,815.6</b>	<b>96,565.3</b>	<b>89,813.6</b>	<b>101,521.4</b>
1. State Plan Schemes	6,940.6	21,491.2	23,686.8	22,196.8	24,158.4	33,085.3	33,756.0	37,149.6
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–
2. Central Plan Schemes	56.8	4,088.2	9,878.4	18,737.0	1,661.6	–	–	–
3. Centrally Sponsored Schemes	8,667.9	17,736.2	15,850.9	14,191.9	19,988.6	27,252.3	25,710.3	30,745.7
4. NEC/ Special Plan Scheme	–	–	–	–	–	–	–	–
5. Non-Plan Grants (a to c)	8,741.1	3,930.0	10,597.0	10,613.2	29,007.0	36,227.7	30,347.3	33,626.1
a) Statutory Grants	–	1,480.0	1,480.0	1,580.0	19,970.8	27,374.8	22,390.3	25,306.7
b) Grants for relief on account of Natural Calamities	–	–	–	–	7,042.7	4,967.0	4,967.0	5,215.0
c) Others	8,741.1	2,450.0	9,117.0	9,033.2	1,993.6	3,885.9	2,990.0	3,104.4

See 'Notes to Appendix I'.

Appendix I

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

(₹ Million)

Item	SIKKIM				TAMIL NADU			
	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>36,726.4</b>	<b>47,929.0</b>	<b>47,955.4</b>	<b>49,959.5</b>	<b>852,021.4</b>	<b>1,005,899.2</b>	<b>1,017,773.9</b>	<b>1,185,798.7</b>
<b>I. TAX REVENUE (A+B)</b>	<b>9,055.6</b>	<b>10,764.8</b>	<b>10,687.7</b>	<b>12,572.3</b>	<b>722,322.6</b>	<b>864,930.2</b>	<b>880,798.6</b>	<b>1,033,510.6</b>
<b>A. State's Own Tax Revenue (1 to 3)</b>	<b>2,939.3</b>	<b>3,533.4</b>	<b>3,702.8</b>	<b>4,256.7</b>	<b>595,173.1</b>	<b>714,605.5</b>	<b>735,601.7</b>	<b>860,654.0</b>
<b>1. Taxes on Income (i+ii)</b>	<b>48.8</b>	<b>56.2</b>	<b>60.0</b>	<b>70.0</b>	<b>-4.0</b>	<b>-</b>	<b>-1.3</b>	<b>-</b>
i) Agricultural Income Tax	-	-	-	-	-4.0	-	-1.3	-
ii) Taxes on Professions, Trades, Callings and Employment	48.8	56.2	60.0	70.0	-	-	-	-
<b>2. Taxes on Property and Capital Transactions (i to iii)</b>	<b>128.8</b>	<b>129.5</b>	<b>128.5</b>	<b>144.7</b>	<b>66,788.8</b>	<b>85,574.8</b>	<b>86,424.0</b>	<b>100,047.0</b>
i) Land Revenue	46.1	54.8	54.8	65.6	872.1	800.2	1,090.8	1,123.8
ii) Stamps and Registration Fees	82.7	74.7	73.7	79.1	65,807.9	84,669.4	85,168.8	98,742.2
iii) Urban Immovable Property Tax	-	-	-	-	108.9	105.2	164.5	180.9
<b>3. Taxes on Commodities and Services (i to vii)</b>	<b>2,761.8</b>	<b>3,347.7</b>	<b>3,514.3</b>	<b>4,042.0</b>	<b>528,388.3</b>	<b>629,030.7</b>	<b>649,178.9</b>	<b>760,607.1</b>
i) Sales Tax (a to e)	1,241.8	1,871.4	2,040.0	2,250.0	362,889.0	440,076.9	448,960.2	528,267.4
a) State Sales Tax/VAT	1,141.8	1,760.0	1,810.0	2,000.0	334,583.2	409,007.0	417,890.3	494,090.6
b) Central Sales Tax	100.0	111.4	230.0	250.0	28,305.7	31,069.9	31,069.9	34,176.9
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	-	-	-	-	-	-	-	-
ii) State Excise	962.6	950.0	950.0	1,090.0	99,752.1	114,739.7	124,739.7	144,698.7
iii) Taxes on Vehicles	165.6	150.0	150.0	168.0	31,010.9	41,411.1	41,914.3	48,811.5
iv) Taxes on Goods and Passengers	-	-	-	-	21,233.4	23,361.6	23,899.7	27,962.7
v) Taxes and Duties on Electricity	-	-	-	-	10,402.0	6,098.9	6,098.9	6,709.4
vi) Entertainment Tax	7.1	8.7	7.6	7.6	345.9	260.5	484.3	566.6
vii) Other Taxes and Duties	384.6	367.6	366.7	526.4	2,754.9	3,081.9	3,081.9	3,590.8
<b>B. Share in Central Taxes (i to ix)</b>	<b>6,116.3</b>	<b>7,231.4</b>	<b>6,984.9</b>	<b>8,315.6</b>	<b>127,149.5</b>	<b>150,324.7</b>	<b>145,196.9</b>	<b>172,856.6</b>
i) Corporation Tax	2,407.2	2,641.8	2,546.7	2,877.9	50,047.8	54,925.1	52,156.5	59,833.4
ii) Income Tax	1,222.6	1,429.3	1,508.3	1,781.5	25,422.1	29,716.3	31,225.3	37,035.9
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
v) Taxes on Wealth	9.3	9.5	6.6	7.2	193.2	196.6	88.0	149.6
vi) Customs	1,060.5	1,314.7	1,180.7	1,343.5	22,045.7	27,332.9	24,128.5	27,932.7
vii) Union Excise Duties	686.1	900.3	800.5	945.9	14,265.7	18,716.9	16,397.8	19,666.8
viii) Service Tax	730.6	935.8	942.1	1,359.6	15,175.1	19,437.0	21,200.9	28,238.3
ix) Other Taxes and Duties on Commodities and Services	-	-	-	-	-0.1	-0.1	-0.1	-0.1
<b>II. NON-TAX REVENUE (C+D)</b>	<b>27,670.7</b>	<b>37,164.2</b>	<b>37,267.7</b>	<b>37,387.3</b>	<b>129,698.8</b>	<b>140,969.0</b>	<b>136,975.3</b>	<b>152,288.1</b>
<b>C. State's Own Non-Tax Revenue (1 to 6)</b>	<b>10,445.8</b>	<b>10,255.0</b>	<b>10,262.4</b>	<b>10,545.3</b>	<b>56,835.7</b>	<b>60,326.1</b>	<b>66,883.5</b>	<b>67,650.9</b>
<b>1. Interest Receipts</b>	<b>293.9</b>	<b>211.5</b>	<b>211.5</b>	<b>288.5</b>	<b>20,214.1</b>	<b>17,346.1</b>	<b>20,666.0</b>	<b>14,982.7</b>
<b>2. Dividends and Profits</b>	<b>-</b>	<b>2.5</b>	<b>4.3</b>	<b>10.0</b>	<b>354.8</b>	<b>522.6</b>	<b>510.5</b>	<b>507.1</b>

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

(₹ Million)

Item	SIKKIM				TAMIL NADU			
	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>8,757.1</b>	<b>8,398.9</b>	<b>8,403.4</b>	<b>8,419.5</b>	<b>6,471.3</b>	<b>6,198.4</b>	<b>5,966.0</b>	<b>6,190.0</b>
<i>of which:</i> State Lotteries	8,441.5	7,809.9	7,809.9	7,760.3	1.5	0.1	6.1	–
<b>4. Social Services ( i to ix)</b>	<b>82.8</b>	<b>87.0</b>	<b>76.3</b>	<b>82.4</b>	<b>15,813.1</b>	<b>21,938.2</b>	<b>25,853.8</b>	<b>30,522.4</b>
i) Education, Sports, Art and Culture	13.5	14.0	13.2	16.9	4,832.6	9,113.4	11,813.9	15,651.2
ii) Medical and Public Health	12.7	12.7	12.7	12.7	3,048.2	2,326.5	3,598.0	3,953.2
iii) Family Welfare	–	–	–	–	565.6	1,020.7	615.4	647.7
iv) Housing	5.3	5.2	5.2	5.5	564.0	567.8	589.5	615.8
v) Urban Development	16.7	17.5	7.7	4.9	5,878.7	7,812.0	7,975.7	8,436.3
vi) Labour and Employment	2.8	1.2	1.2	1.4	430.1	425.0	734.8	691.4
vii) Social Security and Welfare	0.1	0.1	0.1	0.1	375.2	570.8	392.4	396.6
viii) Water Supply and Sanitation	29.0	34.0	34.0	38.7	2.4	2.3	2.3	2.3
ix) Others	2.8	2.2	2.1	2.1	116.2	99.8	131.9	127.7
<b>5. Fiscal Services</b>	–	–	–	–	–	–	–	–
<b>6. Economic Services ( i to xvii )</b>	<b>1,311.9</b>	<b>1,555.1</b>	<b>1,566.9</b>	<b>1,745.0</b>	<b>13,982.3</b>	<b>14,320.7</b>	<b>13,887.1</b>	<b>15,448.8</b>
i) Crop Husbandry	4.6	4.7	4.5	5.3	1,253.2	1,272.6	1,109.2	1,200.4
ii) Animal Husbandry	4.8	4.4	4.4	5.2	74.4	97.5	79.8	84.4
iii) Fisheries	0.5	0.2	0.2	0.3	80.6	64.6	79.7	68.1
iv) Forestry and Wildlife	125.3	134.8	134.8	153.5	1,058.6	1,585.8	825.3	986.5
v) Plantations	25.9	32.0	32.0	35.0	0.1	–	0.3	–
vi) Co-operation	–	–	–	–	195.8	267.5	223.0	261.4
vii) Other Agricultural Programmes	–	–	–	–	268.5	355.3	284.8	300.0
viii) Major and Medium Irrigation Projects	–	–	–	–	252.7	1,075.2	513.6	309.5
ix) Minor Irrigation	2.8	4.2	3.0	3.0	15.1	16.7	15.5	17.2
x) Power	797.0	1,000.5	1,000.5	1,101.0	–	–	–	–
xi) Petroleum	–	–	–	–	0.1	0.1	0.1	0.1
xii) Village and Small Industries	1.0	2.5	2.5	2.5	190.2	111.8	149.6	101.4
xiii) Industries@	7.1	5.2	4.2	5.7	9,441.4	8,510.3	9,421.2	10,937.0
xiv) Ports and Light Houses	–	–	–	–	47.5	50.0	51.0	51.0
xv) Road Transport	308.9	290.5	317.7	360.4	–	–	–	–
xvi) Tourism	18.4	50.0	50.0	56.0	5.6	30.0	5.0	30.0
xvii) Others*	15.5	26.0	13.1	17.1	1,098.6	883.5	1,129.1	1,101.8
<b>D. Grants from the Centre (1 to 5)</b>	<b>17,225.0</b>	<b>26,909.2</b>	<b>27,005.3</b>	<b>26,841.9</b>	<b>72,863.1</b>	<b>80,642.9</b>	<b>70,091.8</b>	<b>84,637.1</b>
1. State Plan Schemes	11,450.2	21,334.4	21,334.4	21,233.9	25,619.0	30,463.8	26,286.8	33,240.4
<i>of which:</i> Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–
2. Central Plan Schemes	35.6	115.0	115.0	66.1	2,230.2	1,811.3	2,258.8	1,937.3
3. Centrally Sponsored Schemes	1,685.3	3,102.1	3,198.1	3,115.7	19,160.0	18,295.0	22,726.1	19,419.8
4. NEC/ Special Plan Scheme	596.5	796.7	796.7	696.6	–	–	–	–
5. Non-Plan Grants (a to c)	3,457.4	1,560.9	1,561.1	1,729.7	25,853.9	30,072.8	18,820.1	30,039.6
a) Statutory Grants	–	–	–	–	16,618.9	29,202.7	18,338.5	29,495.3
b) Grants for relief on account of Natural Calamities	2,333.0	225.7	225.7	987.6	2,311.5	–	–	–
c) Others	1,124.4	1,335.2	1,335.4	742.1	6,923.5	870.1	481.6	544.3

See 'Notes to Appendix I'.