

Appendix Table 3: Receipts on Revenue Account

(Rs. crore)

Items	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (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)	3,72,075	4,30,679 (4,29,937)	4,54,243	5,20,147 (5,19,874)	82,168	22.1	23,563 (24,306)	5.5 (5.7)	65,904 (65,631)	14.5 (14.4)
I. Tax Revenue (A+B)	2,67,683	3,05,248 (3,04,635)	3,17,539	3,66,622 (3,66,383)	49,856	18.6	12,291 (12,904)	4.0 (4.2)	49,083 (48,844)	15.5 (15.4)
A. Revenue from States' Taxes (i to iii)	1,89,133	2,15,246 (2,14,633)	2,24,817	2,57,203 (2,56,964)	35,683	18.9	9,570 (10,183)	4.4 (4.7)	32,387 (32,147)	14.4 (14.3)
(i) Taxes on Income (a+b)	2,349	2,689 (2,657)	2,565	2,721 (2,721)	217	9.2	-124 (-91)	-4.6 (-3.4)	155 (155)	6.0 (6.0)
(a) Agricultural Income Tax	15	84 (51)	20	22	5	33.3	-64	-76.2	2	10.0
(b) Tax on Professions, Trades, Callings and Employment	2,334	2,605	2,546	2,699	212	9.1	-59	-2.3	153	6.0
(ii) Taxes on Property and Capital Transactions (a to c)	22,307	24,397 (24,184)	27,340	31,679 (31,631)	5,033	22.6	2,943 (3,156)	12.1 (13.1)	4,339 (4,291)	15.9 (15.7)
(a) Stamps and Registration fees	19,713	22,009 (21,797)	24,003	28,244 (28,196)	4,290	21.8	1,994 (2,206)	9.1 (10.1)	4,241 (4,193)	17.7 (17.5)
(b) Land Revenue	2,530	2,297 (2,295)	3,198	3,332 (3,332)	668	26.4	902 (903)	39.3 (39.4)	134 (134)	4.2 (4.2)
(c) Urban Immovable Property Tax	63	92	139	102	76	120.6	47	51.3	-37	-26.6
(iii) Taxes on Commodities and Services (a to g)	1,64,478	1,88,160 (1,87,793)	1,94,911	2,22,804 (2,22,612)	30,433	18.5	6,751 (7,118)	3.6 (3.8)	27,893 (27,701)	14.3 (14.2)
(a) Sales Tax *	1,16,754	1,34,209 (1,34,114)	1,38,528	1,60,932 (1,60,840)	21,774	18.6	4,319 (4,414)	3.2 (3.3)	22,403 (22,311)	16.2 (16.1)
(b) State Excise Duties	21,940	25,071 (24,970)	26,052	29,533 (29,533)	4,112	18.7	981 (1,082)	3.9 (4.3)	3,481 (3,481)	13.4 (13.4)
(c) Taxes on Vehicles	10,811	12,688 (12,625)	12,181	13,622 (13,557)	1,370	12.7	-507 (-444)	-4.0 (-3.5)	1,441 (1,376)	11.8 (11.3)
(d) Taxes on Passengers and Goods	5,206	5,813 (5,811)	6,358	7,480 (7,465)	1,152	22.1	546 (547)	9.4 (9.4)	1,121 (1,106)	17.6 (17.4)
(e) Electricity Duties	7,255	7,400 (7,382)	9,002	8,226 (8,228)	1,747	24.1	1,602 (1,620)	21.7 (21.9)	-776 (-774)	-8.6 (-8.6)
(f) Entertainment tax	862	1,111 (1,100)	878	899 (896)	16	1.8	-233 (-222)	-21.0 (-20.2)	21 (19)	2.4 (2.1)
(g) Other taxes and duties	1,650	1,869 (1,791)	1,912	2,112 (2,094)	262	15.9	43 (122)	2.3 (6.8)	200 (182)	10.5 (9.5)
B. Share in Central Taxes	78,550	90,002	92,723	1,09,419	14,173	18.0	2,721	3.0	16,697	18.0

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

(Rs. crore)

Items	2004-05 (Accounts)	2005-06 (Budget Estimates)	2005-06 (Revised Estimates)	2006-07 (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)	1,04,392	1,25,432 (1,25,302)	1,36,704	1,53,525 (1,53,491)	32,312	31.0	11,272 (11,402)	9.0 (9.1)	16,821 (16,787)	12.3 (12.3)
C. Grants from the Centre	56,857	78,882	90,002	1,00,188	33,145	58.3	11,120	14.1	10,186	11.3
D. States' Own Non-Tax Revenue (a to f)	47,535	46,550 (46,420)	46,702	53,337 (53,303)	-833	-1.8	152 (281)	0.3 (0.6)	6,635 (6,601)	14.2 (14.1)
(a) Interest Receipts	9,470	8,299	9,673	9,724	203	2.1	1,374	16.6	51	0.5
(b) Dividends and Profits	342	378	413	307	71	20.7	34	9.1	-106	-25.6
(c) General Services of which:	11,130	13,933	12,043	15,157	913	8.2	-1,890	-13.6	3,114	25.9
State Lotteries	7,055	9,724	7,864	10,741	809	11.5	-1,861	-19.1	2,878	36.6
(d) Social Services	3,591	3,187	3,239	3,314	-352	-9.8	52	1.6	76	2.3
(e) Economic Services	23,001	20,753 (20,623)	21,329	24,829 (24,795)	-1,671	-7.3	577 (706)	2.8 (3.4)	3,499 (3,465)	16.4 (16.2)
(f) Fiscal Services	1	—	5	6	4	468.0	5	5540.0	1	19.8

‘—’ : Negligible/Nil

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

Notes : 1. Figures for 2004-05 (Accounts) in respect of Jammu and Kashmir and Jharkhand relate to Revised Estimates.

2. Figures outside brackets under the year 2005-06 (Budget Estimates) are adjusted for Rs.742 crore towards Additional Resource Mobilisation measures proposed by the States.

3. Figures outside brackets under the year 2006-07 (Budget Estimates) are adjusted for Rs.273 crore towards Additional Resource Mobilisation measures proposed by the States.

4. The figures for 2005-06 (BE) will differ from that of the published figures of the last year as figures in respect of Bihar for 2005-06 (BE) have been revised based on Budget 2006-07. Figures in respect of Bihar for 2005-2006 (BE) were based on *vote-on-accounts* in last year's Study.**Source** : Budget Documents of State Governments.