

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

(Rs. lakh)

Item	PUNJAB				RAJASTHAN			
	2006-07 (Accounts)	2007-08 (Budget Estimates)	2007-08 (Revised Estimates)	2008-09 (Budget Estimates)	2006-07 (Accounts)	2007-08 (Budget Estimates)	2007-08 (Revised Estimates)	2008-09 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	1,679,513	2,274,954	2,280,306	2,326,102	2,559,218	2,859,949	3,012,842	3,298,625
I. TAX REVENUE (A+B)	1,058,291	1,272,911	1,232,087	1,357,248	1,836,861	2,091,430	2,135,583	2,443,971
A. State's Own Tax Revenue (1 to 3)	901,716	1,087,603	1,034,683	1,124,701	1,160,824	1,291,326	1,284,080	1,456,228
1. Taxes on Income (i+ii)	—	—	—	—	6	—	—	—
i) Agricultural Income Tax	—	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	6	—	—	—
2. Taxes on Property and Capital Transactions (i to iii)	181,921	230,053	171,725	188,900	146,326	162,506	167,212	200,394
i) Land Revenue	1,527	53	1,725	1,900	11,671	10,006	12,206	21,206
ii) Stamps and Registration Fees	180,394	230,000	170,000	187,000	129,368	147,500	150,000	172,500
iii) Urban Immovable Property Tax	—	—	—	—	5,287	5,000	5,006	6,688
3. Taxes on Commodities and Services (i to vii)	719,795	857,550	862,958	935,801	1,014,492	1,128,820	1,116,868	1,255,834
i) Sales Tax (a to f)	482,902	577,800	577,800	629,000	672,071	767,600	760,000	850,000
a) State Sales Tax/VAT	441,280	551,610	531,610	551,520	606,758	705,957	701,436	785,760
b) Central Sales Tax	32,678	25,400	25,400	39,400	44,856	43,692	41,555	45,536
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	6	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	1	790	20,790	38,080	—	—	—	—
f) Other Receipts	8,937	—	—	—	20,458	17,951	17,009	18,704
ii) State Excise	136,778	172,600	172,608	183,001	159,109	172,000	175,000	191,000
iii) Taxes on Vehicles	46,805	48,800	52,400	57,600	102,361	105,000	107,500	115,300
iv) Taxes on Goods and Passengers	—	—	—	—	24,760	25,000	11,000	30,000
v) Taxes and Duties on Electricity	52,758	57,600	59,400	65,300	51,588	55,220	58,368	63,534
vi) Entertainment Tax	455	500	500	650	1,156	1,600	1,600	1,700
vii) Other Taxes and Duties	97	250	250	250	3,448	2,400	3,400	4,300
B. Share in Central Taxes (i to ix)	156,575	185,308	197,404	232,547	676,037	800,104	851,503	987,743
i) Corporation Tax	48,865	57,832	62,832	76,254	210,994	245,303	261,061	302,831
ii) Income Tax	29,673	35,118	40,116	47,883	128,126	153,298	163,146	189,249
iii) Estate Duty	—	—	—	—	—	—	—	—
iv) Other Taxes on Income and Expenditure	-8	-9	-9	-3	-36	-39	-42	-48
v) Taxes on Wealth	63	75	75	73	266	331	352	409
vi) Customs	30,537	36,141	38,242	44,451	131,856	159,816	170,083	197,296
vii) Union Excise Duties	32,426	38,376	38,374	38,769	140,014	157,016	167,103	193,839
viii) Service Tax	15,019	17,775	17,774	25,120	64,859	84,482	89,909	104,295
ix) Other Taxes and Duties on Commodities and Services	—	—	—	—	-42	-103	-110	-127
II. NON-TAX REVENUE (C+D)	621,222	1,002,043	1,048,219	968,854	722,357	768,519	877,260	854,654
C. State's Own Non-Tax Revenue (1 to 6)	397,257	662,029	665,685	539,110	343,061	338,429	384,949	359,117
1. Interest Receipts	65,857	83,115	139,625	19,919	107,272	94,924	109,469	100,687
2. Dividends and Profits	196	110	1,348	148	962	2,715	2,963	2,963

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

(Rs. lakh)

Item	PUNJAB				RAJASTHAN			
	2006-07 (Accounts)	2007-08 (Budget Estimates)	2007-08 (Revised Estimates)	2008-09 (Budget Estimates)	2006-07 (Accounts)	2007-08 (Budget Estimates)	2007-08 (Revised Estimates)	2008-09 (Budget Estimates)
1	2	3	4	5	2	3	4	5
3. General Services	272,317	513,083	461,152	450,564	69,322	62,493	100,556	64,808
of which: State Lotteries	320,211	496,939	375,319	375,062	—	—	—	—
4. Social Services (i to ix)	19,519	17,050	20,649	22,715	25,535	29,787	26,517	29,082
i) Education, Sports, Art and Culture	2,706	5,544	2,667	3,086	3,171	3,184	2,165	2,299
ii) Medical and Public Health	4,282	4,881	4,760	5,073	3,063	3,014	2,982	2,973
iii) Family Welfare	11	35	42	46	25	25	51	31
iv) Housing	207	248	220	250	299	331	332	332
v) Urban Development	6,832	1,150	7,515	8,270	27	89	62	38
vi) Labour and Employment	685	844	957	1,050	371	277	317	327
vii) Social Security and Welfare	1,072	539	1,180	1,300	87	224	237	252
viii) Water Supply and Sanitation	2,993	3,800	3,290	3,620	18,249	22,454	20,145	22,587
ix) Others	731	10	18	20	244	189	226	242
5. Fiscal Services	—	—	—	—	—	—	—	—
6. Economic Services (i to xvii)	39,367	48,671	42,911	45,764	139,969	148,510	145,444	161,576
i) Crop Husbandry	980	863	1,080	1,185	238	265	246	249
ii) Animal Husbandry	833	807	559	603	136	141	3,200	151
iii) Fisheries	121	141	141	145	810	700	700	775
iv) Forestry and Wildlife	1,462	1,886	1,610	1,770	4,524	4,865	5,179	5,379
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	502	450	550	610	2,223	1,515	2,748	1,987
vii) Other Agricultural Programmes	3,209	2,010	3,530	3,880	297	338	330	359
viii) Major and Medium Irrigation projects	2,014	11,934	2,210	2,440	6,056	6,048	5,496	5,678
ix) Minor Irrigation	13	15	14	16	1,537	2,611	2,152	2,902
x) Power	35	—	—	—	493	100	180	50
xi) Petroleum	—	—	—	—	868	927	927	950
xii) Village and Small Industries	-210	60	60	62	109	60	600	60
xiii) Industries@	1,275	1,273	1,403	1,543	119,843	128,040	120,582	140,056
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	16,488	17,417	22,295	23,267	—	—	—	—
xvi) Tourism	4,411	—	—	—	850	1,515	1,650	1,520
xvii) Others*	8,235	11,815	9,459	10,243	1,983	1,385	1,454	1,459
D. Grants from the Centre (1 to 5)	223,965	340,014	382,534	429,744	379,296	430,090	492,310	495,538
1. State Plan Schemes	39,736	83,755	98,200	109,300	112,853	126,295	150,301	138,562
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	2,078	20,118	30,708	38,139	6,137	—	—	—
3. Centrally Sponsored Schemes	33,366	121,818	147,692	218,261	139,436	208,711	237,366	252,036
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	148,785	114,323	105,934	64,044	120,869	95,084	104,644	104,940
a) Statutory Grants	—	10,524	5,262	—	64,459	65,160	73,548	64,723
b) Grants for relief on account of Natural Calamities	—	—	—	—	41,366	25,734	25,734	36,087
c) Others	148,785	103,799	100,672	64,044	15,045	4,190	5,362	4,130

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

(Rs. lakh)

Item	SIKKIM				TAMIL NADU			
	2006-07 (Accounts)	2007-08 (Budget Estimates)	2007-08 (Revised Estimates)	2008-09 (Budget Estimates)	2006-07 (Accounts)	2007-08 (Budget Estimates)	2007-08 (Revised Estimates)	2008-09 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	211,654	276,439	285,641	268,919	4,091,323	4,453,229	4,651,678	5,150,563
I. TAX REVENUE (A+B)	39,596	40,636	40,942	45,199	3,416,501	3,855,543	3,731,398	4,265,274
A. State's Own Tax Revenue (1 to 3)	17,318	14,472	14,774	15,110	2,777,115	3,098,819	2,924,807	3,315,610
1. Taxes on Income (i+ii)	4,672	4,200	4,202	4,230	7	—	—	—
i) Agricultural Income Tax	—	—	—	—	7	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	4,672	4,200	4,202	4,230	—	—	—	—
2. Taxes on Property and Capital Transactions (i to iii)	330	306	306	344	313,259	334,674	409,387	505,302
i) Land Revenue	78	92	92	111	12,068	7,077	13,923	14,618
ii) Stamps and Registration Fees	252	214	214	233	299,746	325,888	393,864	488,890
iii) Urban Immovable Property Tax	—	—	—	—	1,445	1,709	1,600	1,794
3. Taxes on Commodities and Services (i to vii)	12,316	9,966	10,266	10,536	2,463,849	2,764,145	2,515,420	2,810,308
i) Sales Tax (a to f)	7,466	5,500	5,600	5,600	1,772,716	2,003,084	1,743,247	1,941,774
a) State Sales Tax/VAT	2,674	2,400	2,500	2,600	1,546,525	1,807,191	1,577,456	1,814,074
b) Central Sales Tax	467	400	400	200	226,191	195,893	165,791	127,700
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	4,324	2,700	2,700	2,800	—	—	—	—
ii) State Excise	3,331	2,800	2,900	3,050	398,642	437,012	463,444	532,960
iii) Taxes on Vehicles	595	300	400	400	126,088	141,022	150,191	170,760
iv) Taxes on Goods and Passengers	—	—	—	—	124,350	143,331	115,106	115,106
v) Taxes and Duties on Electricity	—	—	—	—	26,640	25,000	22,735	25,009
vi) Entertainment Tax	58	55	55	55	4,037	93	1,084	681
vii) Other Taxes and Duties	867	1,311	1,311	1,431	11,376	14,603	19,613	24,018
B. Share in Central Taxes (i to ix)	22,278	26,164	26,168	30,089	639,386	756,724	806,591	949,664
i) Corporation Tax	8,654	9,928	9,928	11,411	199,558	232,008	247,297	311,415
ii) Income Tax	—	—	—	—	121,182	144,989	154,543	195,551
iii) Estate Duty	—	—	—	—	—	—	—	—
iv) Other Taxes on Income and Expenditure	-1	-2	-2	—	-33	-37	-39	-13
v) Taxes on Wealth	—	—	—	—	251	313	334	297
vi) Customs	5,336	6,468	6,468	7,438	124,711	151,154	161,115	181,535
vii) Union Excise Duties	5,666	6,355	6,355	7,308	132,425	148,506	158,292	158,329
viii) Service Tax	2,625	3,419	3,419	3,932	61,332	79,888	85,152	102,581
ix) Other Taxes and Duties on Commodities and Services	-2	-4	—	—	-40	-97	-103	-31
II. NON-TAX REVENUE (C+D)	172,059	235,804	244,700	223,721	674,821	597,686	920,280	885,289
C. State's Own Non-Tax Revenue (1 to 6)	108,505	138,298	138,322	114,626	342,256	284,593	300,424	327,693
1. Interest Receipts	534	308	710	308	110,379	84,228	101,468	107,718
2. Dividends and Profits	76	75	75	75	3,020	1,488	3,267	3,255

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(Rs. lakh)

Item	SIKKIM				TAMIL NADU			
	2006-07 (Accounts)	2007-08 (Budget Estimates)	2007-08 (Revised Estimates)	2008-09 (Budget Estimates)	2006-07 (Accounts)	2007-08 (Budget Estimates)	2007-08 (Revised Estimates)	2008-09 (Budget Estimates)
1	2	3	4	5	2	3	4	5
3. General Services	98,559	126,870	126,408	96,477	82,536	53,250	54,008	59,202
of which: State Lotteries	96,330	124,829	124,329	94,336	—	—	—	—
4. Social Services (i to ix)	530	478	488	474	52,042	43,848	48,810	59,917
i) Education, Sports, Art and Culture	109	61	70	67	21,583	21,564	27,017	35,612
ii) Medical and Public Health	60	45	97	50	9,664	9,640	9,645	9,531
iii) Family Welfare	—	—	—	—	4,411	1,213	2,015	2,415
iv) Housing	30	36	36	36	5,998	4,708	2,778	4,848
v) Urban Development	63	74	74	74	2,302	115	615	615
vi) Labour and Employment	21	10	10	10	3,898	3,013	3,215	3,410
vii) Social Security and Welfare	22	52	1	1	3,108	2,742	2,774	2,738
viii) Water Supply and Sanitation	206	190	190	225	131	19	28	28
ix) Others	19	10	11	11	947	834	723	720
5. Fiscal Services	—	—	—	—	3	—	—	—
6. Economic Services (i to xvii)	8,805	10,567	10,641	17,293	94,276	101,778	92,871	97,601
i) Crop Husbandry	50	39	34	34	7,445	7,230	8,089	9,478
ii) Animal Husbandry	39	50	50	40	732	850	837	832
iii) Fisheries	1	1	3	2	1,820	834	1,398	1,468
iv) Forestry and Wildlife	950	750	750	800	8,231	12,286	10,588	11,056
v) Plantations	195	282	210	220	—	—	—	—
vi) Co-operation	1	—	—	—	1,437	976	1,615	1,633
vii) Other Agricultural Programmes	110	6	50	10	2,311	3,737	2,588	3,276
viii) Major and Medium Irrigation projects	—	—	—	—	2,851	2,097	2,207	2,261
ix) Minor Irrigation	19	10	10	10	157	336	259	238
x) Power	5,816	8,000	8,000	14,600	1	—	—	—
xi) Petroleum	—	—	—	—	1	—	—	—
xii) Village and Small Industries	10	25	15	15	5,163	527	778	630
xiii) Industries@	13	9	25	26	56,676	66,730	56,276	59,342
xiv) Ports and Light Houses	—	—	—	—	—	—	100	100
xv) Road Transport	1,486	1,300	1,400	1,400	—	—	—	—
xvi) Tourism	87	82	82	123	1,542	1,565	2,388	1,615
xvii) Others*	29	13	13	13	5,909	4,610	5,748	5,672
D. Grants from the Centre (1 to 5)	63,554	97,506	106,378	109,095	332,565	313,094	619,856	557,596
1. State Plan Schemes	44,347	58,132	58,695	59,704	181,103	206,464	247,044	283,689
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	257	70	186	300	8,777	4,548	5,264	5,198
3. Centrally Sponsored Schemes	10,195	23,272	29,747	36,801	62,715	41,693	59,539	57,433
4. NEC/ Special Plan Scheme	2,329	7,762	8,125	7,068	—	—	—	—
5. Non-Plan Grants (a to c)	6,426	8,270	9,626	5,222	79,970	60,389	308,009	211,276
a) Statutory Grants	4,706	5,286	5,286	2,194	51,144	37,275	37,274	37,300
b) Grants for relief on account of Natural Calamities	520	1,393	2,746	1,435	24,306	17,288	17,288	18,152
c) Others	1,200	1,591	1,594	1,593	4,520	5,826	253,447	155,824