

Appendix I

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

(₹ Lakh)

Item	NATIONAL CAPITAL TERRITORY OF DELHI				PUDUCHERRY			
	2020-21 (Accounts)	2021-22 (Budget Estimates)	2021-22 (Revised Estimates)	2022-23 (Budget Estimates)	2020-21 (Accounts)	2021-22 (Budget Estimates)	2021-22 (Revised Estimates)	2022-23 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	41,86,359.8	53,07,010.0	47,82,333.0	61,28,859.0	6,63,199.3	8,24,000.0	8,72,959.0	8,80,700.0
I. TAX REVENUE (A+B)	29,42,532.7	43,00,000.0	38,35,000.0	47,70,000.0	1,94,782.8	2,63,900.0	3,04,926.0	3,67,251.0
A. State's Own Tax Revenue (1 to 3)	29,42,532.7	43,00,000.0	38,35,000.0	47,70,000.0	1,94,782.8	2,63,900.0	3,04,926.0	3,67,251.0
1. Taxes on Income (i+ii)	-	-	-	-	-	-	-	-
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	-	-	-	-	-	-	-	-
2. Taxes on Property and Capital Transactions (i to iii)	3,55,298.0	5,00,000.0	5,00,000.0	5,00,000.0	8,337.7	9,199.0	9,199.0	12,699.0
i) Land Revenue	418.0	300.0	300.0	300.0	142.9	199.0	199.0	199.0
ii) Stamps and Registration Fees	3,54,880.0	4,99,700.0	4,99,700.0	4,99,700.0	8,194.8	9,000.0	9,000.0	12,500.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	25,87,234.7	38,00,000.0	33,35,000.0	42,70,000.0	1,86,445.1	2,54,701.0	2,95,727.0	3,54,552.0
i) Sales Tax (a to e)	4,41,120.4	6,20,000.0	5,00,000.0	5,20,000.0	54,921.4	72,000.0	63,300.0	77,000.0
a) Central Sales Tax	13,549.1	19,800.0	16,000.0	20,000.0	-	-	-	-
b) State Sales Tax/VAT	4,27,571.2	6,00,000.0	4,84,000.0	4,99,800.0	54,921.4	72,000.0	63,300.0	77,000.0
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	-	200.0	-	200.0	-	-	-	-
ii) State Excise	4,10,814.8	6,00,000.0	5,00,000.0	9,50,000.0	79,812.2	90,000.0	1,03,600.0	1,50,051.0
iii) Taxes on Vehicles	1,67,618.4	2,00,000.0	1,85,000.0	2,00,000.0	8,422.7	10,000.0	9,700.0	12,500.0
iv) Taxes on Goods and Passengers	-	-	-	-	-	-	-	-
v) Taxes and Duties on Electricity	-	-	-	-	-	-	-	-
vi) Entertainment Tax	0.4	-	-	-	-	-	-	-
vii) State Goods and Services Tax	15,67,614.6	23,80,000.0	21,50,000.0	26,00,000.0	43,288.7	82,700.0	1,19,126.0	1,15,000.0
viii) Other Taxes and Duties	66.2	-	-	-	0.1	1.0	1.0	1.0
B. Share in Central Taxes (i to x)	-	-	-	-	-	-	-	-
i) Central Goods and Services Tax (CGST)	-	-	-	-	-	-	-	-
ii) Corporation Tax	-	-	-	-	-	-	-	-
iii) Income Tax	-	-	-	-	-	-	-	-
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-	-	-	-	-	-	-
vii) Customs	-	-	-	-	-	-	-	-
viii) Union Excise Duties	-	-	-	-	-	-	-	-
ix) Service Tax	-	-	-	-	-	-	-	-
x) Other Taxes and Duties on Commodities and Services	-	-	-	-	-	-	-	-
II. NON-TAX REVENUE (C+D)	12,43,827.1	10,07,010.0	9,47,333.0	13,58,859.0	4,68,416.5	5,60,100.0	5,68,033.0	5,13,449.0
C. State's Own Non-Tax Revenue (1 to 6)	97,967.5	1,00,000.0	80,000.0	1,00,000.0	1,46,001.9	2,05,600.0	2,08,959.0	2,17,372.0
1. Interest Receipts	46,795.9	46,236.0	42,382.5	59,837.0	6,683.8	8,200.0	6,859.0	14,185.0
2. Dividends and Profits	980.0	2,000.0	1,300.0	1,400.0	27.6	100.0	100.0	277.0
3. General Services	18,277.3	31,566.5	15,922.1	16,219.5	3,523.0	2,570.0	2,470.0	1,778.0
of which: State Lotteries	-	-	-	-	-	-	-	-

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

(₹ Lakh)

Item	NATIONAL CAPITAL TERRITORY OF DELHI				PUDUCHERRY			
	2020-21 (Accounts)	2021-22 (Budget Estimates)	2021-22 (Revised Estimates)	2022-23 (Budget Estimates)	2020-21 (Accounts)	2021-22 (Budget Estimates)	2021-22 (Revised Estimates)	2022-23 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	25,582.5	15,387.5	14,216.4	15,962.0	4,653.8	6,188.0	4,888.0	6,357.0
i) Education, Sports, Art and Culture	7,858.0	2,800.0	1,350.0	1,950.0	74.6	90.0	90.0	125.0
ii) Medical and Public Health	9,531.9	9,401.0	10,076.0	10,636.0	1,732.0	2,200.0	1,800.0	2,600.0
iii) Family Welfare	0.1	1.0	1.0	1.0	1.1	2.0	2.0	2.0
iv) Water Supply and Sanitation	-	-	-	-	1,709.9	2,500.0	1,600.0	2,200.0
v) Housing	944.8	1,852.0	951.9	1,202.0	687.6	860.0	860.0	790.0
vi) Urban Development	6,168.7	2.0	1,600.0	1,800.0	3.9	5.0	5.0	3.0
vii) Labour and Employment	422.4	1,305.5	225.5	352.5	271.1	330.0	330.0	380.0
viii) Social Security and Welfare	656.6	25.0	7.0	15.0	146.3	165.0	165.0	45.0
ix) Others	-	1.0	5.0	5.5	27.4	36.0	36.0	212.0
5. Fiscal Services	-	-	4.5	16.0	-	-	-	-
6. Economic Services (i to xvii)	6,331.9	4,810.0	6,174.5	6,565.5	1,31,113.7	1,88,542.0	1,94,642.0	1,94,775.0
i) Crop Husbandry	35.0	43.0	36.5	47.0	38.1	45.0	45.0	85.0
ii) Animal Husbandry	3.5	13.0	6.5	6.5	10.4	15.0	15.0	10.0
iii) Fisheries	1.8	22.0	5.5	12.0	109.7	130.0	130.0	30.0
iv) Forestry and Wildlife	94.3	75.0	105.0	206.0	3.6	5.0	5.0	2.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	9.5	25.0	7.0	10.0	26.2	35.0	35.0	40.0
vii) Other Agricultural Programmes	9.3	4.5	2.5	3.5	0.4	1.0	1.0	2.0
viii) Major and Medium Irrigation Projects	1,642.5	850.0	700.0	750.0	0.2	1.0	1.0	2.0
ix) Minor Irrigation	-	0.5	-	0.5	147.1	163.0	163.0	33.0
x) Power	3,310.2	2,501.0	4,301.0	4,301.0	1,29,503.6	1,86,500.0	1,92,600.0	1,93,000.0
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	208.0	10.0	12.0	12.0	0.7	2.0	2.0	5.0
xiii) Industries@	6.1	5.0	3.5	5.0	61.0	74.0	74.0	7.0
xiv) Ports and Light Houses	-	-	-	-	1,032.5	1,240.0	1,240.0	1,070.0
xv) Road Transport	-	-	-	-	-	-	-	-
xvi) Tourism	6.6	30.0	12.0	15.0	38.4	45.0	45.0	220.0
xvii) Others*	1,005.1	1,231.0	983.0	1,197.0	141.8	286.0	286.0	269.0
D. Grants from the Centre (1 to 7)**	11,45,859.6	9,07,010.0	8,67,333.0	12,58,859.0	3,22,414.6	3,54,500.0	3,59,074.0	2,96,077.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	1,44,145.9	2,08,760.0	1,64,333.0	1,62,059.0	16,388.2	30,023.0	30,023.0	50,000.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	-	-	-	-	3,06,026.4	3,24,477.0	3,29,051.0	2,46,077.0
i) Post Devolution Revenue Deficit Grants	-	-	-	-	-	-	-	-
ii) Grants for Rural Local Bodies	-	-	-	-	-	-	-	-
iii) Grants for Urban Local Bodies	-	-	-	-	-	-	-	-
iv) Grant in aid for State Disaster Response Fund	-	-	-	-	500.0	500.0	500.0	500.0
v) Others (including Health Sector Grants)	-	-	-	-	3,05,526.4	3,23,977.0	3,28,551.0	2,45,577.0
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	-	-	-	-
7. Other Grants	10,01,713.7	6,98,250.0	7,03,000.0	10,96,800.0	-	-	-	-
of which: GST Compensation (1)#	-	-	-	-	1,34,879.4	1,49,500.0	1,39,074.0	71,100.0
GST Compensation (2)#	5,52,164.7	6,00,000.0	6,00,000.0	10,00,000.0	-	-	-	-

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

(₹ Lakh)

Item	ALL STATES AND UTS			
	2020-21 (Accounts)	2021-22 (Budget Estimates)	2021-22 (Revised Estimates)	2022-23 (Budget Estimates)
1	2	3	4	5
TOTAL REVENUE (I+II)	25,86,62,186.6	34,44,53,964.8	33,52,86,264.5	38,56,87,815.1
I. TAX REVENUE (A+B)	17,67,10,489.0	22,84,49,280.8	22,61,34,186.4	26,16,50,062.3
A. State's Own Tax Revenue (1 to 3)	11,71,87,796.4	15,94,41,778.7	15,21,22,389.7	17,87,18,888.4
1. Taxes on Income (i+ii)	6,41,593.6	7,11,431.6	7,30,790.0	7,73,240.6
i) Agricultural Income Tax	(3,699.4)	1,004.9	1,015.2	149.0
ii) Taxes on Professions, Trades, Callings and Employment	6,45,293.0	7,10,426.7	7,29,774.8	7,73,091.6
2. Taxes on Property and Capital Transactions (i to iii)	1,40,34,203.3	1,81,50,528.0	1,78,34,954.6	2,11,23,604.5
i) Land Revenue	12,18,361.1	17,17,417.0	14,05,049.7	17,65,974.6
ii) Stamps and Registration Fees	1,26,67,926.2	1,62,40,399.1	1,62,33,492.9	1,91,59,357.8
iii) Urban Immovable Property Tax	1,47,915.9	1,92,712.0	1,96,412.0	1,98,272.1
3. Taxes on Commodities and Services (i to viii)	10,25,11,999.6	14,05,79,819.1	13,35,56,645.1	15,68,22,043.2
i) Sales Tax (a to e)	2,84,90,174.9	3,53,06,207.9	3,54,15,568.2	4,03,14,489.0
a) Central Sales Tax	7,30,089.0	13,30,578.0	18,69,865.1	13,54,909.1
b) State Sales Tax/VAT	2,60,78,687.6	3,18,43,254.2	3,15,70,956.5	3,66,88,909.2
c) Surcharge on Sales Tax	6.3	135.6	120.7	16.5
d) Receipts of Turnover Tax	18.7	7,861.3	7,823.7	8,047.5
e) Other Receipts	16,81,339.5	21,24,378.8	19,66,802.1	22,62,606.7
ii) State Excise	1,72,79,444.2	2,17,96,820.1	2,05,36,317.3	2,51,31,411.6
iii) Taxes on Vehicles	60,02,841.6	84,68,854.6	75,62,882.2	92,16,832.5
iv) Taxes on Goods and Passengers	1,02,050.9	2,47,086.5	2,25,009.9	2,24,729.4
v) Taxes and Duties on Electricity	40,30,530.6	50,31,051.9	48,79,895.4	53,66,170.6
vi) Entertainment Tax	9,327.5	2,545.3	1,056.6	(50.5)
vii) State Goods and Services Tax	4,63,23,167.6	6,93,47,915.0	6,46,57,424.6	7,62,20,155.8
viii) Other Taxes and Duties	2,74,462.4	3,79,338.0	2,78,491.2	3,48,305.0
B. Share in Central Taxes (i to x)	5,95,22,692.7	6,90,07,502.1	7,40,11,796.7	8,29,31,173.9
i) Central Goods and Services Tax (CGST)	1,76,45,078.0	2,16,72,817.6	2,35,36,254.5	2,65,40,228.1
ii) Corporation Tax	1,79,71,446.4	2,04,97,820.1	2,22,23,108.2	2,59,26,720.4
iii) Income Tax	1,84,27,570.3	2,00,26,300.4	2,16,31,126.0	2,45,69,098.9
iv) Estate Duty	—	—	—	—
v) Other Taxes on Income and Expenditure	484.1	991.1	1,567.4	559.5
vi) Taxes on Wealth	1.0	(748.9)	1,24,767.4	(874.3)
vii) Customs	31,52,374.9	43,43,959.9	43,70,331.3	39,74,367.4
viii) Union Excise Duties	19,96,852.0	23,77,504.1	18,49,272.1	18,02,761.0
ix) Service Tax	2,61,961.0	58,097.0	2,24,637.6	81,241.8
x) Other Taxes and Duties on Commodities and Services	66,924.9	30,760.8	50,732.2	37,071.2
II. NON-TAX REVENUE (C+D)	8,19,51,697.5	11,60,04,684.0	10,91,52,078.1	12,40,37,752.8
C. State's Own Non-Tax Revenue (1 to 6)	1,75,67,606.1	2,76,74,171.6	2,57,77,309.9	3,24,09,242.2
1. Interest Receipts	22,62,907.4	25,46,971.3	22,89,447.7	31,18,132.5
2. Dividends and Profits	4,05,774.2	2,90,296.5	3,82,494.2	5,31,558.6
3. General Services	30,72,210.1	58,46,086.1	44,08,351.3	54,20,314.9
of which: State Lotteries	6,35,397.7	14,81,568.0	7,36,194.9	8,83,996.8

Appendix I : Revenue Receipts of States and Union Territories with Legislature (Concl'd.)

(₹ Lakh)

Item	ALL STATES AND UTS			
	2020-21 (Accounts)	2021-22 (Budget Estimates)	2021-22 (Revised Estimates)	2022-23 (Budget Estimates)
1	2	3	4	5
4. Social Services (i to ix)	24,09,343.0	43,32,822.1	29,24,188.4	39,66,380.9
i) Education, Sports, Art and Culture	8,14,997.1	8,77,744.3	8,16,043.2	10,67,371.2
ii) Medical and Public Health	5,15,373.4	6,63,909.1	6,91,652.0	8,83,595.9
iii) Family Welfare	19,752.6	22,487.5	12,071.9	10,504.6
iv) Water Supply and Sanitation	1,77,058.3	2,26,740.3	2,25,264.7	2,93,993.2
v) Housing	58,878.5	7,88,500.5	1,06,124.8	1,22,675.4
vi) Urban Development	4,23,287.6	12,57,259.1	6,59,467.4	10,38,762.0
vii) Labour and Employment	1,97,523.9	2,48,630.0	2,20,532.6	2,66,365.8
viii) Social Security and Welfare	78,023.3	1,21,849.3	1,06,241.6	1,26,793.4
ix) Others	1,24,448.5	1,25,702.1	86,790.1	1,56,319.5
5. Fiscal Services	1,220.8	34.3	41.3	54.9
6. Economic Services (i to xvii)	94,16,150.5	1,46,57,961.4	1,57,72,787.0	1,93,72,800.4
i) Crop Husbandry	1,15,756.5	1,98,771.3	1,21,163.7	1,74,445.5
ii) Animal Husbandry	28,881.7	40,553.2	33,681.0	40,898.9
iii) Fisheries	22,413.5	30,379.5	27,164.0	32,777.2
iv) Forestry and Wildlife	4,67,896.6	7,80,881.6	6,41,863.0	7,87,751.6
v) Plantations	3.2	305.1	103.8	303.9
vi) Co-operation	58,837.1	77,718.6	77,035.6	1,00,935.0
vii) Other Agricultural Programmes	10,648.4	14,224.4	13,853.0	17,855.1
viii) Major and Medium Irrigation Projects	6,24,295.8	12,30,085.9	8,71,366.2	11,14,175.0
ix) Minor Irrigation	79,099.7	97,675.6	98,319.0	1,23,979.5
x) Power	9,50,492.7	17,85,977.2	17,81,202.3	15,04,505.9
xi) Petroleum	3,37,540.0	7,37,372.7	7,37,365.6	8,47,145.2
xii) Village and Small Industries	25,373.8	35,510.6	23,554.9	36,093.6
xiii) Industries@	59,18,703.4	79,34,481.7	1,03,27,455.1	1,24,40,815.1
xiv) Ports and Light Houses	1,46,706.4	2,10,732.3	1,55,061.3	2,45,734.7
xv) Road Transport	76,849.4	2,89,487.1	1,77,104.7	3,50,238.6
xvi) Tourism	5,497.3	24,997.1	15,094.2	31,518.8
xvii) Others*	5,47,155.1	11,68,807.7	6,71,399.6	15,23,626.8
D. Grants from the Centre (1 to 7)**	6,43,84,091.4	8,83,30,512.5	8,33,74,768.2	9,16,28,510.6
1. State Plan Schemes	1,56,223.5	12,30,569.7	9,84,268.9	9,23,981.1
2. Central Plan Schemes	3,998.2	34,275.1	30,198.1	17,842.6
3. Centrally Sponsored Schemes	2,50,66,572.5	4,36,13,699.0	4,05,73,750.1	5,06,24,750.7
4. NEC/ Special Plan Scheme	16,710.9	25,000.0	65,000.0	50,000.0
5. Finance Commission Grants	1,82,53,143.0	2,228,0,151.0	2,31,79,142.3	2,00,89,194.8
i) Post Devolution Revenue Deficit Grants	74,55,150.0	1,09,38,000.0	1,09,41,259.8	82,80,636.0
ii) Grants for Rural Local Bodies	59,56,100.8	44,82,115.0	52,56,633.7	49,80,828.2
iii) Grants for Urban Local Bodies	26,21,455.0	27,48,278.7	26,45,973.4	27,98,147.5
iv) Grant in aid for State Disaster Response Fund	19,02,088.5	22,23,239.2	20,94,899.2	22,42,919.2
v) Others (including Health Sector Grants)	3,18,348.7	18,88,518.2	22,40,376.2	17,86,663.9
6. Grants under proviso to Article 275(1) of the Constitution	64,417.4	3,44,387.2	2,43,961.8	1,35,062.2
7. Other Grants	2,08,23,026.1	2,08,02,430.5	1,82,98,447.1	1,97,87,679.3
of which: GST Compensation (1)#	3,73,431.3	5,09,477.4	5,76,946.2	1,64,100.0
GST Compensation (2)#	1,35,28,615.9	1,05,43,225.7	1,03,39,589.8	94,79,099.0

@ : Include Non-Ferrous Mining and Metallurgical Industries and Other Industries.

* : Include receipts from Dairy Development, Land Reforms, Other Rural Development Programmes, Hill Areas, Civil Aviation, Inland Water Transport, Foreign Trade and Export Promotion, Non-conventional Energy Sources, General Economic Services, Civil Supplies, Roads and Bridges, etc.
Also see notes to Appendices.

* The following steps must be done to compare this revised structure with earlier year's published one. From components 1 to 4, there is no change in format. To get statutory grants total, 5 and 6 are required to be added. To get non-Plan Grants, 5, 6 and 7 are required to be added.

Compensation for Loss of Revenue Arising out of Implementation of GST (States have reported under 1601(08(110)) and 1601(08(114))).

Note: Data pertaining to UT of Jammu and Kashmir for 2020-21 is taken from CAG.

Source: Budget documents of State governments. Details in methodology.