

Appendix I

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

(₹ Lakh)

Item	NATIONAL CAPITAL TERRITORY OF DELHI				PUDUCHERRY			
	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)	47,13,580.9	55,30,900.0	42,44,408.0	53,07,010.0	6,78,134.0	7,27,000.0	7,12,000.0	8,24,000.0
I. TAX REVENUE (A+B)	36,56,587.2	44,10,000.0	29,30,000.0	43,00,000.0	2,47,548.7	2,63,300.0	2,45,800.0	2,63,900.0
A. State's Own Tax Revenue (1 to 3)	36,56,587.2	44,10,000.0	29,30,000.0	43,00,000.0	2,47,548.7	2,63,300.0	2,45,800.0	2,63,900.0
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)	4,60,901.5	5,30,000.0	3,30,000.0	5,00,000.0	8,959.2	11,299.0	11,299.0	9,199.0
i) Land Revenue	262.2	300.0	300.0	300.0	167.1	299.0	299.0	199.0
ii) Stamps and Registration Fees	4,60,639.3	5,29,700.0	3,29,700.0	4,99,700.0	8,792.1	11,000.0	11,000.0	9,000.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	31,95,685.7	38,80,000.0	26,00,000.0	38,00,000.0	2,38,589.5	2,52,001.0	2,34,501.0	2,54,701.0
i) Sales Tax (a to e)	5,47,467.2	6,20,000.0	3,61,400.0	6,20,000.0	59,664.4	70,000.0	70,000.0	72,000.0
a) State Sales Tax/VAT	5,32,529.9	6,00,000.0	3,50,000.0	6,00,000.0	59,664.4	70,000.0	70,000.0	72,000.0
b) Central Sales Tax	14,982.4	18,900.0	11,300.0	19,800.0	-	-	-	-
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	-45.1	1,100.0	100.0	200.0	-	-	-	-
ii) State Excise	5,06,800.9	6,30,000.0	4,49,937.4	6,00,000.0	86,810.6	85,000.0	85,000.0	90,000.0
iii) Taxes on Vehicles	1,94,809.2	2,50,000.0	1,50,000.0	2,00,000.0	13,959.6	16,000.0	16,000.0	10,000.0
iv) Taxes on Goods and Passengers	-	-	-	-	-	-	-	-
v) Taxes and Duties on Electricity	-	-	-	-	-	-	-	-
vi) Entertainment Tax	-0.5	-	0.4	-	-	-	-	-
vii) SGST	19,46,494.6	23,80,000.0	16,38,600.0	23,80,000.0	78,154.5	81,000.0	63,500.0	82,700.0
viii) Other Taxes and Duties	114.4	-	62.2	-	0.4	1.0	1.0	1.0
B. Share in Central Taxes (i to x)	-	-	-	-	-	-	-	-
i) Corporation Tax	-	-	-	-	-	-	-	-
ii) Income Tax	-	-	-	-	-	-	-	-
iii) Estate Duty	-	-	-	-	-	-	-	-
iv) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
v) Taxes on Wealth	-	-	-	-	-	-	-	-
vi) Customs	-	-	-	-	-	-	-	-
vii) Union Excise Duties	-	-	-	-	-	-	-	-
viii) Service Tax	-	-	-	-	-	-	-	-
ix) CGST	-	-	-	-	-	-	-	-
x) Other Taxes and Duties on Commodities and Services	-	-	-	-	-	-	-	-
II. NON-TAX REVENUE (C+D)	10,56,993.7	11,20,900.0	13,14,408.0	10,07,010.0	4,30,585.3	4,63,700.0	4,66,200.0	5,60,100.0
C. State's Own Non-Tax Revenue (1 to 6)	1,09,688.9	80,000.0	1,20,000.0	1,00,000.0	1,63,753.0	1,57,400.0	1,57,400.0	2,05,600.0
1. Interest Receipts	40,438.4	33,000.0	67,607.0	46,236.0	9,922.0	11,025.0	11,025.0	8,200.0
2. Dividends and Profits	1,584.5	2,500.0	1,500.0	2,000.0	266.9	300.0	300.0	100.0
3. General Services	36,704.3	24,236.7	20,806.1	31,566.5	4,939.7	4,605.0	4,605.0	2,570.0
<i>of which: State Lotteries</i>	-	-	-	-	-	-	-	-

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

(₹ Lakh)

Item	NATIONAL CAPITAL TERRITORY OF DELHI				PUDUCHERRY			
	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)	19,412.2	14,915.3	25,329.9	15,387.5	4,591.3	5,326.0	5,326.0	6,188.0
i) Education, Sports, Art and Culture	2,679.9	2,084.8	7,735.0	2,800.0	238.0	300.0	300.0	90.0
ii) Medical and Public Health	11,238.0	10,051.0	8,126.0	9,401.0	1,096.3	1,200.0	1,200.0	2,200.0
iii) Family Welfare	37.0	1.0	1.0	1.0	1.6	3.0	3.0	2.0
iv) Housing	1,123.9	1,251.0	1,701.9	1,852.0	700.0	760.0	760.0	860.0
v) Urban Development	3,162.6	1.5	6,000.0	2.0	9.6	12.0	12.0	5.0
vi) Labour and Employment	1,146.4	1,500.0	1,060.5	1,305.5	268.7	300.0	300.0	330.0
vii) Social Security and Welfare	24.5	25.0	705.0	25.0	38.4	50.0	50.0	165.0
viii) Water Supply and Sanitation	-	-	-	-	2,116.1	2,500.0	2,500.0	2,500.0
ix) Others	-	1.0	0.5	1.0	122.6	201.0	201.0	36.0
5. Fiscal Services	-	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	11,549.6	5,348.0	4,757.0	4,810.0	1,44,033.1	1,36,144.0	1,36,144.0	1,88,542.0
i) Crop Husbandry	44.2	52.0	43.0	43.0	97.7	120.0	120.0	45.0
ii) Animal Husbandry	11.9	53.0	11.5	13.0	8.2	20.0	20.0	15.0
iii) Fisheries	2.0	21.0	3.0	22.0	48.8	50.0	50.0	130.0
iv) Forestry and Wildlife	87.1	50.0	85.0	75.0	2.2	5.0	5.0	5.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	12.5	46.0	15.0	25.0	29.8	40.0	40.0	35.0
vii) Other Agricultural Programmes	1.8	4.5	5.0	4.5	0.6	1.0	1.0	1.0
viii) Major and Medium Irrigation Projects	1,355.5	700.0	800.0	850.0	0.1	1.0	1.0	1.0
ix) Minor Irrigation	-	0.5	-	0.5	20.4	28.0	28.0	163.0
x) Power	8,700.3	3,001.0	2,501.0	2,501.0	1,42,244.6	1,34,000.0	1,34,000.0	1,86,500.0
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	9.8	10.0	220.0	10.0	3.9	5.0	5.0	2.0
xiii) Industries@	5.4	3.5	3.5	5.0	24.4	51.0	51.0	74.0
xiv) Ports and Light Houses	-	-	-	-	1,224.1	1,400.0	1,400.0	1,240.0
xv) Road Transport	-	-	-	-	-	-	-	-
xvi) Tourism	30.8	30.0	25.0	30.0	93.6	120.0	120.0	45.0
xvii) Others*	1,288.5	1,376.5	1,045.0	1,231.0	234.6	303.0	303.0	286.0
D. Grants from the Centre (1 to 5)	9,47,304.8	10,40,900.0	11,94,408.0	9,07,010.0	2,66,832.3	3,06,300.0	3,08,800.0	3,54,500.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	1,16,948.4	1,60,000.0	2,42,009.0	2,08,760.0	25,705.3	30,000.0	30,000.0	30,023.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	8,30,356.4	8,80,900.0	9,52,399.0	6,98,250.0	2,41,127.0	2,76,300.0	2,78,800.0	3,24,477.0
a) Statutory Grants	32,500.0	32,500.0	32,500.0	32,500.0	-	-	-	-
b) Grants for relief on account of Natural Calamities	-	-	-	-	500.0	500.0	500.0	500.0
c) Others	7,97,856.4	8,48,400.0	9,19,899.0	6,65,750.0	2,40,627.0	2,75,800.0	2,78,300.0	3,23,977.0
of which:								
GST compensation	7,43,600.0	7,80,000.0	5,00,000.0	6,00,000.0	86,229.0	1,04,000.0	1,06,500.0	1,49,500.0
VAT compensation	-	-	-	-	-	-	-	-
Central sales tax compensation	-	-	-	-	-	-	-	-
0009	-	-	-	-	-	-	-	-

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

(₹ Lakh)

Item	All STATES AND UTS			
	2019-20 (Accounts)	2020-21 (Budget Estimates)	2020-21 (Revised Estimates)	2021-22 (Budget Estimates)
1	2	3	4	5
TOTAL REVENUE (I+II)	26,70,13,766.6	33,31,26,229.6	27,90,98,356.3	34,54,53,964.9
I. TAX REVENUE (A+B)	18,74,67,947.4	23,15,74,833.8	18,31,09,334.8	22,84,49,280.8
A. State's Own Tax Revenue (1 to 3)	12,23,99,275.4	14,98,26,291.0	12,41,11,722.2	15,94,66,499.6
1. Taxes on Income (i+ii)	6,46,462.0	7,06,408.4	6,21,689.8	7,11,431.6
i) Agricultural Income Tax	976.8	1,621.8	874.2	1,004.9
ii) Taxes on Professions, Trades, Callings and Employment	6,45,485.2	7,04,786.6	6,20,815.6	7,10,426.7
2. Taxes on Property and Capital Transactions (i to iii)	1,43,22,923.4	1,74,22,800.1	1,35,24,163.2	1,81,50,528.0
i) Land Revenue	11,80,805.1	16,18,077.3	13,48,122.2	17,17,417.0
ii) Stamps and Registration Fees	1,29,83,588.5	1,56,19,029.8	1,20,02,516.3	1,62,40,399.1
iii) Urban Immovable Property Tax	1,58,529.8	1,85,693.1	1,73,524.6	1,92,712.0
3. Taxes on Commodities and Services (i to viii)	10,74,29,890.1	13,16,97,082.5	10,99,65,869.2	14,06,04,540.0
i) Sales Tax (a to e)	2,89,60,951.4	3,42,23,615.8	2,91,03,763.6	3,53,06,207.9
a) State Sales Tax/VAT	2,49,41,265.6	3,14,02,529.1	2,67,07,191.6	3,23,11,327.9
b) Central Sales Tax	9,63,138.8	11,77,270.2	11,61,100.2	12,91,088.0
c) Surcharge on Sales Tax	163.1	46.4	106.4	135.6
d) Receipts of Turnover Tax	64.8	10,962.2	10,845.4	7,861.3
e) Other Receipts	30,56,319.0	16,32,807.9	12,24,520.0	16,95,795.2
ii) State Excise	1,61,83,300.5	1,92,25,736.3	1,74,91,676.9	2,17,96,820.1
iii) Taxes on Vehicles	71,49,901.0	80,71,412.4	60,68,151.8	84,68,854.6
iv) Taxes on Goods and Passengers	2,38,090.5	3,02,624.7	2,32,482.8	2,47,086.5
v) Taxes and Duties on Electricity	40,91,796.3	46,18,359.9	48,14,187.7	50,31,051.9
vi) Entertainment Tax	8,874.0	1,797.5	2,460.1	2,545.3
vii) SGST	5,05,13,734.0	6,48,52,750.3	5,18,72,569.3	6,93,47,915.0
viii) Other Taxes and Duties	2,83,242.4	4,00,785.5	3,80,577.2	4,04,058.8
B. Share in Central Taxes (i to x)	6,50,68,672.0	8,17,48,542.8	5,89,97,612.5	6,89,82,781.2
i) Corporation Tax	2,21,81,948.1	2,51,77,064.3	1,72,73,598.9	2,04,97,820.1
ii) Income Tax	1,73,63,910.8	2,23,69,421.9	1,70,96,933.6	2,00,26,300.4
iii) Estate Duty	0.0	0.0	0.0	0.0
iv) Other Taxes on Income and Expenditure	8.1	2,405.4	853.4	991.1
v) Taxes on Wealth	964.0	-631.0	-409.4	-748.9
vi) Customs	41,32,484.5	52,67,063.1	37,69,823.9	43,43,959.9
vii) Union Excise Duties	28,87,009.0	41,43,695.4	23,88,044.6	23,77,504.1
viii) Service Tax	2.1	76,770.0	1,03,994.9	58,097.0
ix) CGST	1,84,60,364.0	2,47,04,330.0	1,83,53,487.7	2,16,72,817.6
x) Other Taxes and Duties on Commodities and Services	41,981.4	8,423.8	11,285.0	6,039.9
II. NON-TAX REVENUE (C+D)	7,95,45,819.2	10,15,51,395.8	9,59,89,021.6	11,70,04,684.1
C. State's Own Non-Tax Revenue (1 to 6)	2,60,89,073.4	2,72,06,869.7	2,11,45,258.8	2,86,74,171.6
1. Interest Receipts	26,44,605.0	25,18,188.5	29,77,442.2	25,46,971.3
2. Dividends and Profits	2,00,608.1	3,01,705.1	3,48,131.5	2,90,296.5
3. General Services	1,08,12,193.8	68,47,064.7	34,38,286.5	58,46,086.1
of which: State Lotteries	11,42,051.0	13,30,067.1	6,89,786.4	14,81,568.0

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

(₹ Lakh)

Item	All STATES AND UTS			
	2019-20 (Accounts)	2020-21 (Budget Estimates)	2020-21 (Revised Estimates)	2021-22 (Budget Estimates)
1	2	3	4	5
4. Social Services (i to ix)	29,14,028.0	44,14,627.3	33,27,455.1	43,32,822.1
i) Education, Sports, Art and Culture	9,39,716.7	8,43,753.5	7,88,259.4	8,77,744.3
ii) Medical and Public Health	6,75,658.0	5,75,909.7	5,86,035.6	6,63,909.1
iii) Family Welfare	19,603.0	26,476.5	20,012.1	22,487.5
iv) Housing	86,999.3	5,29,521.5	5,20,746.7	7,88,500.5
v) Urban Development	5,99,203.5	17,74,109.9	8,29,363.3	12,57,259.1
vi) Labour and Employment	2,02,974.2	2,41,531.7	1,95,183.7	2,48,630.0
vii) Social Security and Welfare	75,153.3	1,15,673.6	85,278.0	1,21,849.3
viii) Water Supply and Sanitation	1,73,046.4	1,84,326.3	2,03,997.7	2,26,740.3
ix) Others	1,41,673.6	1,23,324.6	98,578.7	1,25,702.1
5. Fiscal Services	247.5	16.4	1,215.2	34.3
6. Economic Services (i to xvii)	95,17,390.9	1,31,25,267.8	1,10,52,728.4	1,56,57,961.4
i) Crop Husbandry	1,17,637.6	1,75,827.4	1,63,189.7	1,98,771.3
ii) Animal Husbandry	31,556.2	41,540.8	31,677.8	40,553.2
iii) Fisheries	21,567.5	25,817.9	21,553.8	30,379.5
iv) Forestry and Wildlife	3,84,111.7	6,50,526.9	5,46,635.6	7,80,881.6
v) Plantations	204.2	255.6	4.8	305.1
vi) Co-operation	61,213.6	71,877.5	58,724.9	77,718.6
vii) Other Agricultural Programmes	9,895.5	14,983.4	11,427.2	14,224.4
viii) Major and Medium Irrigation Projects	5,69,766.9	8,12,577.7	7,18,792.9	12,30,085.9
ix) Minor Irrigation	90,250.2	86,772.6	76,889.7	97,675.6
x) Power	9,99,181.8	14,52,317.1	12,65,891.6	17,85,977.2
xi) Petroleum	7,12,621.7	7,94,897.3	4,96,199.8	7,37,277.9
xii) Village and Small Industries	26,877.1	34,653.5	24,617.5	35,605.4
xiii) Industries@	56,28,737.4	73,57,144.8	64,54,847.9	79,34,481.7
xiv) Ports and Light Houses	1,64,557.0	1,92,820.6	1,63,592.6	2,10,732.3
xv) Road Transport	1,38,223.7	2,85,524.0	90,019.9	2,89,487.1
xvi) Tourism	36,810.5	22,747.5	17,518.6	24,997.1
xvii) Others*	5,24,178.3	11,04,983.3	9,11,144.3	21,68,807.7
D. Grants from the Centre (1 to 5)	5,34,56,745.8	7,43,44,526.1	7,48,43,762.7	8,83,30,512.5
1. State Plan Schemes	5,82,641.2	23,22,393.8	12,13,965.4	16,58,784.3
of which: Advance release of Plan Assistance for Natural Calamities	0.0	0.0	0.0	0.0
2. Central Plan Schemes	1,24,224.9	16,252.2	13,446.7	21,574.9
3. Centrally Sponsored Schemes	2,37,05,186.1	3,79,86,966.0	3,64,43,101.5	4,32,42,734.6
4. NEC/ Special Plan Scheme	7,294.3	7,500.0	25,000.0	25,000.0
5. Non-Plan Grants (a to c)	2,90,37,399.4	3,40,11,414.1	3,71,48,249.1	4,33,82,418.7
a) Statutory Grants	1,17,52,479.2	1,71,97,857.8	1,91,43,195.6	2,12,20,018.2
b) Grants for relief on account of Natural Calamities	7,69,691.0	2,04,400.0	3,89,421.5	2,28,851.0
c) Others	1,65,15,229.2	1,66,09,156.3	1,76,15,632.1	2,19,33,549.5
of which:				
(i) GST compensation	1,16,39,527.5	1,03,46,074.4	1,13,11,011.2	1,13,53,793.1
(ii) VAT compensation	0.0	0.0	0.0	0.0
(iii) Central sales tax compensation	2,28,316.4	4,80,000.0	5,58,840.0	1,69,710.0
(iv) Compensation cess (0009)	0.0	0.2	2,274.9	0.0

@ : 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.

Note: Data pertaining to Jammu and Kashmir for 2019-20 is taken from CAG and are provisional.

Source: Budget documents of state government. Details in methodology.