

**Appendix Table IV.3 : Direct and Indirect Tax Revenues of The Central And State Governments**

(Rupees crore)

Year	Centre (Gross)			States @			Centre and States Combined			
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total	
1	2	3	4	5	6	7	8	9	10	
1990-91	11,024	46,489	57,513	3,243	26,808	30,051	14,267	73,297	87,564	
(a)	19.2	80.8	100.0	10.8	89.2	100.0	16.3	83.7	100.0	
(b)	1.9	8.2	10.1	0.6	4.7	5.3	2.5	12.9	15.3	
1991-92	15,207	52,059	67,266	3,840	31,568	35,408	19,047	83,627	1,02,674	
(a)	22.6	77.4	100.0	10.8	89.2	100.0	18.6	81.4	100.0	
(b)	2.3	8.0	10.3	0.6	4.8	5.4	2.9	12.8	15.7	
1992-93	18,132	56,434	74,566	4,353	35,573	39,926	22,485	92,007	1,14,492	
(a)	24.3	75.7	100.0	10.9	89.1	100.0	19.6	80.4	100.0	
(b)	2.4	7.5	10.0	0.6	4.8	5.3	3.0	12.3	15.3	
1993-94	20,298	55,445	75,743	5,032	41,545	46,577	25,330	96,990	1,22,320	
(a)	26.8	73.2	100.0	10.8	89.2	100.0	20.7	79.3	100.0	
(b)	2.4	6.5	8.8	0.6	4.8	5.4	2.9	11.3	14.2	
1994-95	26,966	65,328	92,294	7,014	48,765	55,779	33,980	1,14,093	1,48,073	
(a)	29.2	70.8	100.0	12.6	87.4	100.0	22.9	77.1	100.0	
(b)	2.7	6.5	9.1	0.7	4.8	5.5	3.4	11.3	14.6	
1995-96	33,563	77,661	1,11,224	8,040	55,587	63,627	41,603	1,33,248	1,74,851	
(a)	30.2	69.8	100.0	12.6	87.4	100.0	23.8	76.2	100.0	
(b)	2.8	6.5	9.4	0.7	4.7	5.4	3.5	11.2	14.7	
1996-97	38,891	89,871	1,28,762	8,403	62,675	71,078	47,294	1,52,546	1,99,840	
(a)	30.2	69.8	100.0	11.8	88.2	100.0	23.7	76.3	100.0	
(b)	2.8	6.6	9.4	0.6	4.6	5.2	3.5	11.1	14.6	
1997-98	48,274	90,946	1,39,220	6,469	71,624	78,093	54,743	1,62,570	2,17,313	
(a)	34.7	65.3	100.0	8.3	91.7	100.0	25.2	74.8	100.0	
(b)	3.2	6.0	9.1	0.4	4.7	5.1	3.6	10.7	14.3	
1998-99	46,595	97,202	1,43,797	10,804	78,468	89,272	57,399	1,75,670	2,33,069	
(a)	32.4	67.6	100.0	12.1	87.9	100.0	24.6	75.4	100.0	
(b)	2.7	5.6	8.3	0.6	4.5	5.1	3.3	10.1	13.4	
1999-00	57,960	1,13,792	1,71,752	13,169	90,053	1,03,222	71,129	2,03,845	2,74,974	
(a)	33.7	66.3	100.0	12.8	87.2	100.0	25.9	74.1	100.0	
(b)	3.0	5.9	8.9	0.7	4.7	5.3	3.7	10.6	14.3	
2000-01*	68,305	1,20,299	1,88,604	11,854	1,04,622	1,16,476	80,159	2,24,921	3,05,080	
(a)	36.2	63.8	100.0	10.2	89.8	100.0	26.3	73.7	100.0	
(b)	3.3	5.8	9.0	0.6	5.0	5.6	3.8	10.8	14.6	
2001-02* (BE)	85,275	1,41,374	2,26,649	23,601	1,16,884	1,40,485	1,08,876	2,58,258	3,67,134	
(a)	37.6	62.4	100.0	16.8	83.2	100.0	29.7	70.3	100.0	
(b)	3.4	5.7	9.2	1.0	4.7	5.7	4.4	10.4	14.8	
2001-02* (RE)	73,942	1,22,751	1,96,693	22,950	1,10,984	1,33,934	96,892	2,33,735	3,30,627	
(a)	37.6	62.4	100.0	17.1	82.9	100.0	29.3	70.7	100.0	
(b)	3.2	5.3	8.6	1.0	4.8	5.8	4.2	10.2	14.4	
2002-03* (BE)	91,585	1,44,215	2,35,800	22,969	1,28,331	1,51,300	1,14,554	2,72,546	3,87,100	
(a)	38.8	61.2	100.0	15.2	84.8	100.0	29.6	70.4	100.0	
(b)	3.6	5.6	9.2	0.9	5.0	5.9	4.5	10.7	15.1	
<b>Memo Items :</b>										
(Average)										
1991-2001	(a)	30.0	70.0	100.0	11.3	88.7	100.0	23.1	76.9	100.0
	(b)	2.8	6.5	9.2	0.6	4.7	5.3	3.4	11.2	14.6

RE Revised Estimates. BE Budget Estimates.

@ Excluding States' share in Central Taxes as reported in Central Government Budget Documents.

\* Data regarding State Governments are provisional (See Notes to Appendix Table IV.5 for details)

(a) Represents percentages to total tax revenue.

(b) Represents percentages to GDP.

**Source** : Budget Documents of Central and State Governments.