

Appendix I : Revenue Receipts of States and Union Territories with Legislature

(₹ Lakh)

Item	ANDHRA PRADESH				ARUNACHAL PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	1,73,76,701.2	2,01,17,361.1	1,76,03,116.0	2,17,97,653.3	27,44,099.9	31,26,730.3	33,54,626.0	34,54,406.6
I. TAX REVENUE (A+B)	1,31,63,309.4	1,60,26,382.0	1,47,04,667.9	1,66,57,309.3	22,64,283.5	24,38,432.1	25,56,328.1	28,38,799.7
A. Own Tax Revenue (1 to 3)	85,92,235.4	1,09,78,918.0	94,96,652.9	1,09,00,678.3	2,79,761.4	2,95,273.1	2,95,273.1	3,39,564.7
1. Taxes on Income (i+ii)	32,695.3	52,137.5	31,705.2	50,601.3	-	-	-	-
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	32,695.3	52,137.5	31,705.2	50,601.3	-	-	-	-
2. Taxes on Property and Capital Transactions (i to iii)	9,90,455.8	13,80,987.1	10,88,575.6	13,63,658.5	6,971.7	4,344.1	4,344.1	4,995.7
i) Land Revenue	5,235.3	5,771.4	1,34,193.7	22,194.4	4,625.9	2,744.7	2,744.7	3,156.4
ii) Stamps and Registration Fees	9,54,235.0	13,50,000.0	9,20,000.0	13,15,044.0	2,345.8	1,599.4	1,599.4	1,839.3
iii) Urban Immovable Property Tax	30,985.5	25,215.7	34,381.8	26,420.0	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	75,69,084.3	95,45,793.4	83,76,372.2	94,86,418.6	2,72,789.6	2,90,929.1	2,90,929.0	3,34,569.0
i) Sales Tax (a to e)	18,47,515.1	24,50,000.0	18,50,480.7	20,87,364.7	51,584.2	36,915.0	58,509.0	67,285.0
a) Central Sales Tax	1,48,210.4	2,03,553.2	1,47,641.4	1,77,664.8	51,584.2	36,915.0	58,509.0	67,285.0
b) State Sales Tax/VAT	16,99,246.1	22,46,384.3	17,02,802.9	19,09,663.5	-	-	-	-
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	58.6	62.5	36.5	36.5	-	-	-	-
ii) State Excise	15,99,760.3	25,59,700.0	21,30,000.0	27,09,726.0	21,131.3	29,440.5	35,310.0	40,606.5
iii) Taxes on Vehicles	4,55,709.2	5,20,300.0	4,65,500.0	5,66,411.0	7,734.8	4,713.6	7,610.0	8,751.5
iv) Taxes on Goods and Passengers	253.1	1,944.3	12.8	12.8	-	-	-	-
v) Taxes and Duties on Electricity	5,52,799.9	2,64,834.6	3,00,819.3	51,020.0	-	-	-	-
vi) Entertainment Tax	19.8	26.5	4.0	4.0	-	-	-	-
vii) State Goods and Services Tax	31,13,024.3	37,48,918.0	36,29,552.9	40,71,812.0	1,92,339.4	2,19,860.0	1,89,500.0	2,17,926.0
viii) Other Taxes and Duties	2.6	70.0	2.5	68.0	-	-	-	-
B. Share in Central Taxes (i to x)	45,71,074.0	50,47,464.0	52,08,015.0	57,56,631.0	19,84,522.2	21,43,159.0	22,61,055.0	24,99,235.0
i) Central Goods and Services Tax (CGST)	13,87,260.0	15,07,939.0	15,18,887.0	16,75,903.0	6,02,277.0	6,55,224.0	6,57,024.0	7,27,591.0
ii) Corporation Tax	13,72,038.0	15,15,651.0	14,76,061.0	16,07,448.0	5,95,667.0	6,73,024.0	6,38,428.0	6,97,872.0
iii) Income Tax	15,84,512.0	17,45,593.0	18,78,864.0	21,44,805.0	6,87,914.0	7,41,593.0	8,13,304.0	9,31,165.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-	-	-	-	-22.0	-	-
vii) Customs	1,60,187.0	2,22,846.0	2,75,248.0	2,64,966.0	69,545.0	43,732.0	1,17,096.0	1,15,035.0
viii) Union Excise Duties	60,619.0	46,973.0	50,490.0	55,047.0	26,317.0	26,150.0	25,123.0	23,898.0
ix) Service Tax	851.0	166.0	169.0	166.0	371.0	72.0	3,275.0	72.0
x) Other Taxes and Duties on Commodities and Services	5,607.0	8,296.0	8,296.0	8,296.0	2,431.2	3,386.0	6,805.0	3,602.0
II. NON-TAX REVENUE (C+D)	42,13,391.7	40,90,979.1	28,98,448.1	51,40,344.0	4,79,816.4	6,88,298.2	7,98,297.9	6,15,606.9
C. Own Non-Tax Revenue (1 to 6)	7,43,211.5	10,57,600.0	7,01,805.2	19,11,904.0	90,091.9	1,05,398.2	1,05,397.9	1,21,206.9
1. Interest Receipts	2,073.2	4,020.9	2,706.1	5,123.8	17,298.0	-	-	-
2. Dividends and Profits	1,30,143.7	1,012.8	1,097.4	50,100.0	-	-	-	-
3. General Services	1,00,135.7	1,52,532.9	1,11,003.7	9,36,155.6	13,769.1	9,685.7	8,171.9	9,396.5
of which: State Lotteries	-	-	-	-	-	-	-	-

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

(₹ Lakh)

Item	ANDHRA PRADESH				ARUNACHAL PRADESH			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	30,387.4	94,749.8	45,732.0	60,849.8	-4,527.3	6,791.3	6,791.4	7,810.1
i) Education, Sports, Art and Culture	3,443.3	47,669.3	5,459.1	7,700.5	1,588.5	489.5	489.5	563.0
ii) Medical and Public Health	21,129.6	38,442.2	31,265.2	42,245.6	226.0	989.2	989.2	1,137.6
iii) Family Welfare	165.0	94.2	216.0	232.1	-	-	-	-
iv) Water Supply and Sanitation	734.8	1,512.3	2,000.0	2,530.0	1,276.1	3,028.5	3,028.5	3,482.8
v) Housing	682.3	485.0	325.0	540.0	3.2	932.4	932.4	1,072.2
vi) Urban Development	36.6	139.8	729.1	743.5	709.3	1,322.5	1,322.5	1,520.9
vii) Labour and Employment	1,915.7	3,630.5	2,386.6	3,155.7	-8,496.5	0.1	0.2	0.2
viii) Social Security and Welfare	1,307.1	663.9	1,870.5	2,091.8	159.5	-	-	-
ix) Others	972.9	2,112.5	1,480.5	1,610.5	6.6	29.1	29.1	33.5
5. Fiscal Services	-	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	4,80,471.4	8,05,283.7	5,41,266.1	8,59,674.8	63,552.2	88,921.1	90,434.6	1,04,000.2
i) Crop Husbandry	392.3	944.3	666.5	1,145.9	371.3	1,229.9	1,229.9	1,414.4
ii) Animal Husbandry	52.0	76.0	85.8	105.6	341.6	859.6	859.6	988.6
iii) Fisheries	426.1	899.4	634.1	1,010.3	34.7	145.5	145.5	167.3
iv) Forestry and Wildlife	10,797.5	51,907.6	3,672.5	51,904.0	857.9	3,306.3	3,306.3	3,802.2
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	3,443.3	19,255.6	1,464.6	2,168.0	77.8	172.0	172.0	197.8
vii) Other Agricultural Programmes	0.5	2.2	2.2	2.2	59.7	15.3	15.3	17.6
viii) Major and Medium Irrigation Projects	2,136.7	29,057.7	13,300.2	29,057.7	-	-	-	-
ix) Minor Irrigation	87.4	270.4	395.7	570.4	48.7	8.9	20.7	35.8
x) Power	427.8	682.7	527.8	682.7	42,500.7	51,531.3	52,949.2	60,891.8
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	593.9	1,119.8	660.0	1,120.1	253.1	2,715.1	2,715.1	3,122.4
xiii) Industries@	3,05,985.6	5,36,600.0	3,51,800.0	6,00,000.0	13,750.6	18,218.0	18,218.0	20,950.7
xiv) Ports and Light Houses	-	0.1	0.1	0.1	-	-	-	-
xv) Road Transport	1,45,475.0	1,55,000.0	1,60,000.0	1,60,000.0	2,849.4	7,128.3	7,128.3	8,197.5
xvi) Tourism	1.0	0.2	2.0	2.0	149.9	48.3	132.0	140.0
xvii) Others*	10,652.4	9,467.9	8,054.8	11,906.0	2,256.7	3,542.7	3,542.7	4,074.1
D. Grants from the Centre (1 to 7)**	34,70,180.3	30,33,379.1	21,96,642.9	32,28,440.0	3,89,724.5	5,82,900.0	6,92,900.0	4,94,400.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	14,08,092.7	24,21,061.6	16,47,324.7	27,00,000.0	3,37,057.7	5,00,000.0	6,00,000.0	4,00,000.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	9,64,083.6	5,40,230.0	4,92,202.4	4,88,440.0	22,080.0	62,900.0	62,900.0	64,400.0
i) Post Devolution Revenue Deficit Grants	2,69,100.0	-	-	-	-	-	-	-
ii) Grants for Rural Local Bodies	3,97,419.0	2,78,725.0	2,10,997.3	2,09,900.0	-	18,900.0	18,900.0	18,500.0
iii) Grants for Urban Local Bodies	98,455.1	1,07,939.0	80,505.1	1,13,000.0	-	9,700.0	9,700.0	9,900.0
iv) Grant in aid for State Disaster Response Fund	98,720.0	1,14,589.0	1,50,700.0	1,08,800.0	22,080.0	28,900.0	28,900.0	30,400.0
v) Others (including Health Sector Grants)	1,00,389.5	38,977.0	50,000.0	56,740.0	-	5,400.0	5,400.0	5,600.0
6. Grants under proviso to Article 275(1) of the Constitution	-	3,047.6	3,000.0	5,000.0	-	-	-	-
7. Other Grants	10,98,004.0	69,039.8	54,115.7	35,000.0	30,586.8	20,000.0	30,000.0	30,000.0
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	-	16,397.4	16,426.2	-	-	-	-	-

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

(₹ Lakh)

Item	ASSAM				BIHAR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	91,53,448.7	1,11,94,384.0	1,12,20,534.2	1,17,22,596.7	1,93,34,723.0	2,26,79,840.5	2,44,44,282.5	2,60,83,144.0
I. TAX REVENUE (A+B)	63,50,868.6	74,14,841.9	74,40,218.7	79,31,708.2	1,61,96,517.6	1,67,31,192.0	1,83,73,493.0	1,98,03,585.0
A. Own Tax Revenue (1 to 3)	28,17,811.6	34,14,841.9	34,14,841.7	34,82,304.2	48,36,068.6	54,30,000.0	54,30,000.0	59,52,000.0
1. Taxes on Income (i+ii)	22,415.7	30,920.3	24,657.3	25,172.0	17,995.9	17,500.0	17,500.0	27,500.0
i) Agricultural Income Tax	49.4	276.0	54.3	72.0	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	22,366.3	30,644.3	24,603.0	25,100.0	17,995.9	17,500.0	17,500.0	27,500.0
2. Taxes on Property and Capital Transactions (i to iii)	1,02,841.3	1,45,441.7	1,50,299.8	1,31,288.2	6,92,782.9	8,10,000.0	8,10,000.0	8,95,000.0
i) Land Revenue	33,362.8	22,824.2	36,699.1	47,219.3	58,018.7	60,000.0	60,000.0	70,000.0
ii) Stamps and Registration Fees	69,478.5	1,22,617.5	1,13,600.7	84,068.9	6,34,764.2	7,50,000.0	7,50,000.0	8,25,000.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	26,92,554.6	32,38,479.9	32,39,884.6	33,25,844.0	41,25,289.9	46,02,500.0	46,02,500.0	50,29,500.0
i) Sales Tax (a to e)	7,46,299.3	8,71,799.8	8,71,118.9	8,59,100.0	9,37,086.7	10,01,000.0	10,01,000.0	11,20,000.0
a) Central Sales Tax	27,082.3	41,685.8	41,685.8	31,700.0	582.6	1,000.0	1,000.0	1,100.0
b) State Sales Tax/VAT	7,18,760.0	8,28,930.1	8,28,930.4	8,26,630.8	9,36,504.1	10,00,000.0	10,00,000.0	11,18,900.0
c) Surcharge on Sales Tax	0.0	-	0.0	0.1	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	457.0	1,184.0	502.7	769.1	-	-	-	-
ii) State Excise	3,03,867.4	4,10,082.3	4,24,087.7	4,42,464.0	114.9	-	-	-
iii) Taxes on Vehicles	1,68,979.7	2,19,770.7	1,85,877.7	2,11,955.4	3,35,774.8	3,70,000.0	3,70,000.0	4,07,000.0
iv) Taxes on Goods and Passengers	8.8	380.7	9.7	10.7	-113.1	-	-	-
v) Taxes and Duties on Electricity	8,030.7	12,644.7	8,833.8	23,400.0	84,645.5	75,000.0	75,000.0	1,01,600.0
vi) Entertainment Tax	0.5	1.0	0.5	0.6	15.7	-	-	-
vii) State Goods and Services Tax	14,65,363.8	17,23,795.8	17,49,951.5	17,88,908.0	27,67,759.5	31,56,500.0	31,56,500.0	34,00,900.0
viii) Other Taxes and Duties	4.4	4.8	4.9	5.3	5.9	-	-	-
B. Share in Central Taxes (i to x)	35,33,057.0	40,00,000.0	40,25,377.0	44,49,404.0	1,13,60,449.0	1,13,01,192.0	1,29,43,493.0	1,38,51,585.0
i) Central Goods and Services Tax (CGST)	10,72,238.0	12,16,950.0	12,03,922.0	12,95,336.0	34,47,756.0	36,54,243.0	37,42,798.0	41,38,186.0
ii) Corporation Tax	10,60,468.0	12,31,095.0	11,30,896.0	12,42,426.0	34,09,901.0	36,17,096.0	36,36,364.0	41,59,350.0
iii) Income Tax	12,24,698.0	13,56,104.0	14,42,229.0	16,57,759.0	39,37,986.0	35,18,945.0	47,65,832.0	47,90,372.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-32.0	-	-	-	-	-	-
vii) Customs	1,23,811.0	1,36,970.0	2,02,765.0	2,04,797.0	3,98,112.0	3,58,493.0	6,51,985.0	6,11,548.0
viii) Union Excise Duties	46,853.0	51,474.0	39,025.0	42,546.0	1,50,654.0	1,50,147.0	1,25,483.0	1,28,906.0
ix) Service Tax	659.0	745.0	128.0	128.0	2,116.0	2,268.0	412.0	455.0
x) Other Taxes and Duties on Commodities and Services	4,330.0	6,694.0	6,412.0	6,412.0	13,924.0	-	20,619.0	22,768.0
II. NON-TAX REVENUE (C+D)	28,02,580.1	37,79,542.1	37,80,315.6	37,90,888.4	31,38,205.4	59,48,648.5	60,70,789.5	62,79,559.0
C. Own Non-Tax Revenue (1 to 6)	5,90,290.3	8,87,128.5	8,85,401.8	8,36,123.9	5,25,705.5	7,32,586.1	7,32,586.1	8,22,057.0
1. Interest Receipts	82,811.3	46,609.5	95,233.0	1,09,518.0	89,700.3	1,71,925.8	1,71,925.8	2,47,490.2
2. Dividends and Profits	18,510.0	64,456.9	21,286.5	24,479.4	951.4	730.0	730.0	232.0
3. General Services	27,352.1	43,789.3	31,454.9	36,173.9	79,784.3	1,71,973.1	1,71,973.1	1,46,774.1
of which: State Lotteries	-	-	-	-	-	-	-	-

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

(₹ Lakh)

Item	ASSAM				BIHAR			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5	2	3	4	5
4. Social Services (i to ix)	13,147.6	8,342.9	15,119.7	17,387.6	3,302.4	6,414.4	6,414.4	7,061.0
i) Education, Sports, Art and Culture	1,016.7	1,248.7	1,169.3	1,344.6	394.0	708.7	708.7	396.3
ii) Medical and Public Health	9,482.1	3,418.9	10,904.4	12,540.1	460.0	3,379.9	3,379.9	4,301.9
iii) Family Welfare	2.0	7.1	2.3	2.6	-	-	-	-
iv) Water Supply and Sanitation	87.1	83.6	100.2	115.2	937.2	388.3	388.3	913.0
v) Housing	887.3	997.8	1,020.3	1,173.4	530.0	292.3	292.3	292.8
vi) Urban Development	77.0	85.3	88.5	101.8	-	400.5	400.5	-
vii) Labour and Employment	1,592.3	2,491.7	1,831.1	2,105.8	950.4	1,211.3	1,211.3	1,120.4
viii) Social Security and Welfare	1.3	8.3	1.5	1.7	19.0	8.2	8.2	18.6
ix) Others	1.8	1.5	2.1	2.4	11.8	25.3	25.3	18.1
5. Fiscal Services	-	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	4,48,469.4	7,23,929.9	7,22,307.7	6,48,565.0	3,51,967.2	3,81,542.8	3,81,542.8	4,20,499.7
i) Crop Husbandry	124.4	144.7	143.1	164.6	459.3	555.2	555.2	582.5
ii) Animal Husbandry	122.7	148.0	141.1	162.2	59.2	73.0	73.0	80.3
iii) Fisheries	462.6	699.2	532.0	611.8	1,915.0	2,391.5	2,391.5	2,468.7
iv) Forestry and Wildlife	56,467.5	1,25,000.0	1,25,480.2	99,700.1	6,377.4	6,000.5	6,000.5	6,450.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	944.5	105.7	1,086.2	1,249.1	887.6	755.7	755.7	997.8
vii) Other Agricultural Programmes	4.1	11.7	4.7	5.5	-	-	-	-
viii) Major and Medium Irrigation Projects	9.3	24.1	10.7	12.3	7,164.4	6,006.2	6,006.2	7,500.0
ix) Minor Irrigation	15.1	180.8	17.4	20.0	105.6	372.0	372.0	115.0
x) Power	-	-	-	-	-	-	-	-
xi) Petroleum	3,84,047.8	5,86,037.2	5,86,037.8	5,07,753.0	-	-	-	-
xii) Village and Small Industries	37.5	124.7	43.1	49.6	1.9	-	-	2.0
xiii) Industries@	1,390.3	954.8	1,598.8	32,424.2	3,24,556.4	3,50,025.3	3,50,025.3	3,85,035.0
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	-	-	-	-	18.1	20.0	20.0	20.0
xvi) Tourism	258.4	604.9	297.2	341.8	325.3	200.0	200.0	500.0
xvii) Others*	4,585.2	9,894.3	6,915.5	6,071.0	10,097.1	15,143.4	15,143.4	16,748.4
D. Grants from the Centre (1 to 7)**	22,12,289.7	28,92,413.7	28,94,913.7	29,54,764.6	26,12,499.8	52,16,062.4	53,38,203.4	54,57,502.0
1. State Plan Schemes	-	-	-	-	-16,708.7	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	16,20,552.3	23,19,682.2	23,19,682.3	24,75,458.2	17,96,152.3	43,03,942.4	43,12,697.4	45,37,006.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	5,59,923.0	4,80,627.0	4,80,627.0	4,48,218.0	7,66,251.6	9,12,120.0	10,17,270.0	9,20,496.0
i) Post Devolution Revenue Deficit Grants	2,91,800.0	-	-	-	-	-	-	-
ii) Grants for Rural Local Bodies	1,24,100.0	1,93,550.0	1,93,550.0	2,19,050.0	3,85,241.1	4,11,400.0	4,11,400.0	4,01,200.0
iii) Grants for Urban Local Bodies	59,723.0	1,34,850.0	1,34,850.0	1,02,950.0	2,25,650.4	2,11,900.0	3,17,050.0	2,16,000.0
iv) Grant in aid for State Disaster Response Fund	68,080.0	89,460.0	89,460.0	75,120.0	1,24,880.0	1,63,900.0	1,63,900.0	1,72,100.0
v) Others (including Health Sector Grants)	16,220.0	62,767.0	62,767.0	51,098.0	30,480.0	1,24,920.0	1,24,920.0	1,31,196.0
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	-	-	-	-
7. Other Grants	31,814.4	92,104.5	94,604.5	31,088.3	66,804.7	-	8,236.0	-
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	-	-	-	-	-	-	-	-