

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

(₹ Lakh)

| Item                                                                | HIMACHAL PRADESH      |                                  |                                   |                                  | JAMMU AND KASHMIR     |                                  |                                   |                                  |
|---------------------------------------------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
|                                                                     | 2023-24<br>(Accounts) | 2024-25<br>(Budget<br>Estimates) | 2024-25<br>(Revised<br>Estimates) | 2025-26<br>(Budget<br>Estimates) | 2023-24<br>(Accounts) | 2024-25<br>(Budget<br>Estimates) | 2024-25<br>(Revised<br>Estimates) | 2025-26<br>(Budget<br>Estimates) |
| 1                                                                   | 2                     | 3                                | 4                                 | 5                                | 2                     | 3                                | 4                                 | 5                                |
| <b>TOTAL REVENUE (I+II)</b>                                         | <b>39,17,304.3</b>    | <b>42,15,308.0</b>               | <b>43,70,395.9</b>                | <b>42,34,296.9</b>               | <b>70,10,769.6</b>    | <b>97,71,910.3</b>               | <b>88,50,479.1</b>                | <b>90,52,918.0</b>               |
| <b>I. TAX REVENUE (A+B)</b>                                         | <b>21,21,001.2</b>    | <b>25,22,489.1</b>               | <b>24,20,755.3</b>                | <b>27,90,739.7</b>               | <b>13,90,321.7</b>    | <b>20,86,000.0</b>               | <b>20,85,500.0</b>                | <b>21,55,000.0</b>               |
| <b>A. Own Tax Revenue (1 to 3)</b>                                  | <b>11,83,529.2</b>    | <b>15,10,069.1</b>               | <b>13,52,631.3</b>                | <b>16,10,109.7</b>               | <b>13,90,321.7</b>    | <b>20,86,000.0</b>               | <b>20,85,500.0</b>                | <b>21,55,000.0</b>               |
| <b>1. Taxes on Income (i+ii)</b>                                    | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| i) Agricultural Income Tax                                          | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| ii) Taxes on Professions, Trades,<br>Callings and Employment        | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| <b>2. Taxes on Property and Capital<br/>Transactions (i to iii)</b> | <b>44,739.9</b>       | <b>64,337.2</b>                  | <b>68,498.0</b>                   | <b>1,65,703.1</b>                | <b>80,133.2</b>       | <b>93,000.0</b>                  | <b>93,000.0</b>                   | <b>1,03,500.0</b>                |
| i) Land Revenue                                                     | 703.1                 | 1,784.3                          | 1,697.1                           | 1,01,895.4                       | 12,378.7              | 13,000.0                         | 13,000.0                          | 13,500.0                         |
| ii) Stamps and Registration Fees                                    | 44,036.8              | 62,553.0                         | 66,800.9                          | 63,807.7                         | 67,754.5              | 80,000.0                         | 80,000.0                          | 90,000.0                         |
| iii) Urban Immovable Property Tax                                   | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| <b>3. Taxes on Commodities and Services<br/>(i to viii)</b>         | <b>11,38,789.3</b>    | <b>14,45,731.8</b>               | <b>12,84,133.4</b>                | <b>14,44,406.7</b>               | <b>13,10,188.5</b>    | <b>19,93,000.0</b>               | <b>19,92,500.0</b>                | <b>20,51,500.0</b>               |
| i) Sales Tax (a to e)                                               | 1,75,373.1            | 2,08,000.0                       | 1,97,500.0                        | 2,21,200.0                       | 1,63,119.4            | 1,90,000.0                       | 1,90,000.0                        | 1,99,500.0                       |
| a) Central Sales Tax                                                | 6,322.8               | 8,708.9                          | 1,919.8                           | 2,150.1                          | 918.8                 | -                                | -                                 | -                                |
| b) State Sales Tax/VAT                                              | 1,69,050.3            | 1,99,291.2                       | 1,95,580.3                        | 2,19,049.9                       | 1,62,200.6            | 1,90,000.0                       | 1,90,000.0                        | 1,99,500.0                       |
| c) Surcharge on Sales Tax                                           | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| d) Receipts of Turnover Tax                                         | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| e) Other Receipts                                                   | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| ii) State Excise                                                    | 2,69,232.9            | 2,88,400.0                       | 2,90,200.0                        | 3,25,000.0                       | 2,49,025.3            | 2,60,000.0                       | 2,60,000.0                        | 2,99,000.0                       |
| iii) Taxes on Vehicles                                              | 78,174.2              | 90,224.5                         | 88,444.0                          | 97,804.5                         | 90,425.4              | 1,40,000.0                       | 1,40,000.0                        | 1,50,000.0                       |
| iv) Taxes on Goods and Passengers                                   | 7,087.5               | 6,582.2                          | 7,453.3                           | 7,435.4                          | 1,133.3               | 3,000.0                          | 2,500.0                           | 3,000.0                          |
| v) Taxes and Duties on Electricity                                  | 36,906.8              | 55,085.1                         | 55,120.4                          | 68,829.4                         | 71.1                  | -                                | -                                 | -                                |
| vi) Entertainment Tax                                               | 4.7                   | 13.4                             | 1.2                               | 1.3                              | -                     | -                                | -                                 | -                                |
| vii) State Goods and Services Tax                                   | 5,33,988.5            | 6,55,200.0                       | 6,01,000.0                        | 6,76,125.0                       | 8,06,414.1            | 14,00,000.0                      | 14,00,000.0                       | 14,00,000.0                      |
| viii) Other Taxes and Duties                                        | 38,021.6              | 1,42,226.6                       | 44,414.5                          | 48,011.1                         | -                     | -                                | -                                 | -                                |
| <b>B. Share in Central Taxes (i to x)</b>                           | <b>9,37,472.0</b>     | <b>10,12,420.0</b>               | <b>10,68,124.0</b>                | <b>11,80,630.0</b>               | <b>-</b>              | <b>-</b>                         | <b>-</b>                          | <b>-</b>                         |
| i) Central Goods and Services Tax (CGST)                            | 2,84,513.0            | 3,09,525.0                       | 3,08,861.0                        | 3,43,711.0                       | -                     | -                                | -                                 | -                                |
| ii) Corporation Tax                                                 | 2,81,387.0            | 3,17,934.0                       | 3,00,078.0                        | 3,29,672.0                       | -                     | -                                | -                                 | -                                |
| iii) Income Tax                                                     | 3,24,967.0            | 3,50,326.0                       | 3,93,293.0                        | 4,39,879.0                       | -                     | -                                | -                                 | -                                |
| iv) Estate Duty                                                     | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| v) Other Taxes on Income and Expenditure                            | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| vi) Taxes on Wealth                                                 | -                     | -10.0                            | -                                 | -                                | -                     | -                                | -                                 | -                                |
| vii) Customs                                                        | 32,853.0              | 20,659.0                         | 53,803.0                          | 54,342.0                         | -                     | -                                | -                                 | -                                |
| viii) Union Excise Duties                                           | 12,432.0              | 12,353.0                         | 10,355.0                          | 11,290.0                         | -                     | -                                | -                                 | -                                |
| ix) Service Tax                                                     | 173.0                 | 34.0                             | 33.0                              | 34.0                             | -                     | -                                | -                                 | -                                |
| x) Other Taxes and Duties on Commodities<br>and Services            | 1,147.0               | 1,599.0                          | 1,701.0                           | 1,702.0                          | -                     | -                                | -                                 | -                                |
| <b>II. NON-TAX REVENUE (C+D)</b>                                    | <b>17,96,303.1</b>    | <b>16,92,818.9</b>               | <b>19,49,640.6</b>                | <b>14,43,557.2</b>               | <b>56,20,447.9</b>    | <b>76,85,910.3</b>               | <b>67,64,979.1</b>                | <b>68,97,918.0</b>               |
| <b>C. Own Non-Tax Revenue (1 to 6)</b>                              | <b>3,02,088.3</b>     | <b>3,64,070.8</b>                | <b>4,23,058.6</b>                 | <b>4,19,305.0</b>                | <b>6,43,033.5</b>     | <b>9,72,645.3</b>                | <b>8,57,821.0</b>                 | <b>10,35,511.0</b>               |
| <b>1. Interest Receipts</b>                                         | <b>12,605.8</b>       | <b>7,338.4</b>                   | <b>53,533.9</b>                   | <b>27,424.8</b>                  | <b>2,786.8</b>        | <b>2,000.0</b>                   | <b>200.0</b>                      | <b>280.0</b>                     |
| <b>2. Dividends and Profits</b>                                     | <b>19,117.1</b>       | <b>19,199.0</b>                  | <b>18,176.9</b>                   | <b>15,701.4</b>                  | <b>3,141.4</b>        | <b>20,000.0</b>                  | <b>-</b>                          | <b>20,000.0</b>                  |
| <b>3. General Services</b>                                          | <b>35,376.4</b>       | <b>41,974.5</b>                  | <b>38,989.0</b>                   | <b>40,020.1</b>                  | <b>23,912.5</b>       | <b>49,200.0</b>                  | <b>24,750.0</b>                   | <b>30,660.0</b>                  |
| of which: State Lotteries                                           | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |

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

(₹ Lakh)

| Item                                                          | HIMACHAL PRADESH      |                                  |                                   |                                  | JAMMU AND KASHMIR     |                                  |                                   |                                  |
|---------------------------------------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
|                                                               | 2023-24<br>(Accounts) | 2024-25<br>(Budget<br>Estimates) | 2024-25<br>(Revised<br>Estimates) | 2025-26<br>(Budget<br>Estimates) | 2023-24<br>(Accounts) | 2024-25<br>(Budget<br>Estimates) | 2024-25<br>(Revised<br>Estimates) | 2025-26<br>(Budget<br>Estimates) |
| 1                                                             | 2                     | 3                                | 4                                 | 5                                | 2                     | 3                                | 4                                 | 5                                |
| <b>4. Social Services ( i to ix)</b>                          | <b>17,828.5</b>       | <b>29,358.7</b>                  | <b>36,825.3</b>                   | <b>46,012.7</b>                  | <b>25,909.0</b>       | <b>1,09,001.0</b>                | <b>32,301.0</b>                   | <b>52,401.0</b>                  |
| i) Education, Sports, Art and Culture                         | 5,979.5               | 6,697.9                          | 7,120.9                           | 7,006.3                          | 3,303.0               | 2,000.0                          | 2,200.0                           | 2,300.0                          |
| ii) Medical and Public Health                                 | 2,447.4               | 2,698.5                          | 2,635.4                           | 2,766.7                          | 4,340.5               | 14,000.0                         | 5,000.0                           | 5,500.0                          |
| iii) Family Welfare                                           | 0.6                   | 0.7                              | 0.7                               | 0.5                              | 2.2                   | -                                | -                                 | -                                |
| iv) Water Supply and Sanitation                               | 5,198.5               | 7,949.5                          | 7,949.5                           | 23,492.5                         | 12,427.7              | 70,000.0                         | 19,500.0                          | 30,000.0                         |
| v) Housing                                                    | 433.9                 | 599.4                            | 633.5                             | 574.3                            | 614.5                 | 20,000.0                         | 1,000.0                           | 10,000.0                         |
| vi) Urban Development                                         | 523.4                 | 375.1                            | 1,381.6                           | 450.6                            | 4,238.5               | 1,000.0                          | 100.0                             | 100.0                            |
| vii) Labour and Employment                                    | 1,165.7               | 1,315.7                          | 1,679.7                           | 1,689.6                          | 735.0                 | 1,000.0                          | 1,000.0                           | 1,000.0                          |
| viii) Social Security and Welfare                             | 2,004.8               | 9,587.3                          | 15,309.1                          | 9,952.0                          | 244.3                 | 1,000.0                          | 3,500.0                           | 3,500.0                          |
| ix) Others                                                    | 74.7                  | 134.7                            | 115.0                             | 80.0                             | 3.4                   | 1.0                              | 1.0                               | 1.0                              |
| <b>5. Fiscal Services</b>                                     | <b>-</b>              | <b>-</b>                         | <b>-</b>                          | <b>-</b>                         | <b>-</b>              | <b>-</b>                         | <b>-</b>                          | <b>-</b>                         |
| <b>6. Economic Services ( i to xvii )</b>                     | <b>2,17,160.5</b>     | <b>2,66,200.2</b>                | <b>2,75,533.5</b>                 | <b>2,90,146.1</b>                | <b>5,87,283.9</b>     | <b>7,92,444.3</b>                | <b>8,00,570.0</b>                 | <b>9,32,170.0</b>                |
| i) Crop Husbandry                                             | 2,498.5               | 1,514.4                          | 1,620.9                           | 1,512.4                          | 2,234.0               | 2,000.0                          | 2,000.0                           | 2,200.0                          |
| ii) Animal Husbandry                                          | 45.5                  | 269.2                            | 243.6                             | 270.0                            | 1,139.3               | 2,000.0                          | 1,300.0                           | 1,400.0                          |
| iii) Fisheries                                                | 313.3                 | 466.5                            | 511.3                             | 487.5                            | 1,063.4               | 1,500.0                          | 1,000.0                           | 1,500.0                          |
| iv) Forestry and Wildlife                                     | 8,994.8               | 8,711.1                          | 9,183.2                           | 9,396.6                          | 16,504.9              | 28,000.0                         | 20,000.0                          | 25,000.0                         |
| v) Plantations                                                | 0.8                   | 2.1                              | 2.1                               | 3.0                              | -                     | -                                | -                                 | -                                |
| vi) Co-operation                                              | 338.0                 | 627.8                            | 595.4                             | 711.9                            | 34.9                  | 16.1                             | 20.0                              | 20.0                             |
| vii) Other Agricultural Programmes                            | 6.9                   | 83.2                             | 83.2                              | 90.0                             | 49.6                  | 73.7                             | 50.0                              | 50.0                             |
| viii) Major and Medium Irrigation Projects                    | 2.7                   | 4.7                              | 4.8                               | 4.7                              | 1,22,049.0            | 1,00,000.0                       | 1,30,000.0                        | 1,40,000.0                       |
| ix) Minor Irrigation                                          | 76.7                  | 256.5                            | 256.5                             | 280.8                            | 1,261.7               | 5,000.0                          | 1,300.0                           | 1,400.0                          |
| x) Power                                                      | 1,66,735.5            | 2,01,726.2                       | 2,06,758.9                        | 2,19,907.0                       | 4,20,861.0            | 6,00,000.0                       | 6,00,000.0                        | 7,00,000.0                       |
| xi) Petroleum                                                 | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| xii) Village and Small Industries                             | 166.7                 | 176.8                            | 174.8                             | 177.7                            | 313.7                 | 13,835.0                         | 18,400.0                          | 19,000.0                         |
| xiii) Industries@                                             | 35,195.6              | 37,228.8                         | 36,411.0                          | 41,690.1                         | 17,546.6              | 30,000.0                         | 20,000.0                          | 30,000.0                         |
| xiv) Ports and Light Houses                                   | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| xv) Road Transport                                            | 5.5                   | 6.0                              | 12.0                              | 12.0                             | -                     | -                                | -                                 | -                                |
| xvi) Tourism                                                  | 337.5                 | 434.6                            | 434.6                             | 457.5                            | 2,021.8               | 5,000.0                          | 5,000.0                           | 10,000.0                         |
| xvii) Others*                                                 | 2,442.6               | 14,692.4                         | 19,241.2                          | 15,145.0                         | 2,204.2               | 5,019.5                          | 1,500.0                           | 1,600.0                          |
| <b>D. Grants from the Centre (1 to 7)**</b>                   | <b>14,94,214.8</b>    | <b>13,28,748.2</b>               | <b>15,26,582.0</b>                | <b>10,24,252.2</b>               | <b>49,77,414.3</b>    | <b>67,13,265.0</b>               | <b>59,07,158.1</b>                | <b>58,62,407.0</b>               |
| 1. State Plan Schemes                                         | -                     | -                                | -                                 | -                                | -                     | 50,000.0                         | 30,000.0                          | 70,000.0                         |
| 2. Central Plan Schemes                                       | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| 3. Centrally Sponsored Schemes                                | 5,31,172.5            | 5,89,533.0                       | 7,78,666.3                        | 5,82,678.1                       | 7,95,825.8            | 12,00,400.0                      | 9,33,400.0                        | 12,82,400.0                      |
| 4. NEC/ Special Plan Scheme                                   | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| 5. Finance Commission Grants                                  | 8,73,815.7            | 7,37,215.0                       | 7,37,215.0                        | 4,39,574.0                       | -                     | -                                | -                                 | -                                |
| i) Post Devolution Revenue Deficit Grants                     | 8,05,800.0            | 6,25,800.0                       | 6,25,800.0                        | 3,25,700.0                       | -                     | -                                | -                                 | -                                |
| ii) Grants for Rural Local Bodies                             | 11,851.3              | 45,392.0                         | 45,392.0                          | 45,019.0                         | -                     | -                                | -                                 | -                                |
| iii) Grants for Urban Local Bodies                            | 15,804.4              | 18,723.0                         | 18,723.0                          | 19,155.0                         | -                     | -                                | -                                 | -                                |
| iv) Grant in aid for State Disaster Response Fund             | 36,080.0              | 47,300.0                         | 47,300.0                          | 49,700.0                         | -                     | -                                | -                                 | -                                |
| v) Others (including Health Sector Grants)                    | 4,280.0               | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| 6. Grants under proviso to Article 275(1) of the Constitution | 1,696.5               | 2,000.0                          | 2,244.2                           | 2,000.0                          | -                     | -                                | -                                 | -                                |
| 7. Other Grants                                               | 87,530.2              | 0.1                              | 8,456.5                           | 0.1                              | 41,81,588.5           | 54,62,865.0                      | 49,43,758.1                       | 45,10,007.0                      |
| of which: GST Compensation (1)#                               | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| GST Compensation (2)#                                         | 8,800.1               | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |

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

(₹ Lakh)

| Item                                                                | JHARKHAND             |                                  |                                   |                                  | KARNATAKA             |                                  |                                   |                                  |
|---------------------------------------------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
|                                                                     | 2023-24<br>(Accounts) | 2024-25<br>(Budget<br>Estimates) | 2024-25<br>(Revised<br>Estimates) | 2025-26<br>(Budget<br>Estimates) | 2023-24<br>(Accounts) | 2024-25<br>(Budget<br>Estimates) | 2024-25<br>(Revised<br>Estimates) | 2025-26<br>(Budget<br>Estimates) |
| 1                                                                   | 2                     | 3                                | 4                                 | 5                                | 2                     | 3                                | 4                                 | 5                                |
| <b>TOTAL REVENUE (I+II)</b>                                         | <b>87,92,850.0</b>    | <b>1,10,80,000.0</b>             | <b>1,10,33,774.7</b>              | <b>1,25,15,344.0</b>             | <b>2,33,34,287.7</b>  | <b>2,63,17,781.7</b>             | <b>2,57,80,072.7</b>              | <b>2,92,47,654.0</b>             |
| <b>I. TAX REVENUE (A+B)</b>                                         | <b>65,35,712.0</b>    | <b>74,53,822.0</b>               | <b>76,38,528.0</b>                | <b>82,24,022.0</b>               | <b>2,04,69,766.4</b>  | <b>2,34,37,852.0</b>             | <b>2,27,30,075.0</b>              | <b>2,59,97,654.0</b>             |
| <b>A. Own Tax Revenue (1 to 3)</b>                                  | <b>28,00,476.9</b>    | <b>34,19,826.0</b>               | <b>33,82,687.5</b>                | <b>35,19,883.6</b>               | <b>1,63,50,503.4</b>  | <b>1,89,89,303.0</b>             | <b>1,80,36,803.0</b>              | <b>2,08,10,000.0</b>             |
| <b>1. Taxes on Income (i+ii)</b>                                    | <b>4,665.4</b>        | <b>8,617.3</b>                   | <b>8,587.5</b>                    | <b>8,883.6</b>                   | <b>1,34,104.7</b>     | <b>1,40,000.0</b>                | <b>1,34,600.0</b>                 | <b>1,45,800.0</b>                |
| i) Agricultural Income Tax                                          | -                     | 0.0                              | -                                 | -                                | 8.9                   | -                                | -                                 | -                                |
| ii) Taxes on Professions, Trades,<br>Callings and Employment        | 4,665.4               | 8,617.3                          | 8,587.5                           | 8,883.6                          | 1,34,095.8            | 1,40,000.0                       | 1,34,600.0                        | 1,45,800.0                       |
| <b>2. Taxes on Property and Capital<br/>Transactions (i to iii)</b> | <b>3,13,344.3</b>     | <b>3,15,000.0</b>                | <b>3,20,000.0</b>                 | <b>3,30,000.0</b>                | <b>21,00,692.4</b>    | <b>26,36,217.0</b>               | <b>24,36,217.0</b>                | <b>28,61,277.0</b>               |
| i) Land Revenue                                                     | 1,66,569.7            | 1,70,000.0                       | 1,70,000.0                        | 1,80,000.0                       | 86,021.1              | 36,217.0                         | 36,217.0                          | 61,277.0                         |
| ii) Stamps and Registration Fees                                    | 1,46,774.3            | 1,45,000.0                       | 1,50,000.0                        | 1,50,000.0                       | 20,14,671.2           | 26,00,000.0                      | 24,00,000.0                       | 28,00,000.0                      |
| iii) Urban Immovable Property Tax                                   | 0.3                   | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| <b>3. Taxes on Commodities and Services<br/>(i to viii)</b>         | <b>24,82,467.2</b>    | <b>30,96,208.7</b>               | <b>30,54,100.0</b>                | <b>31,81,000.0</b>               | <b>1,41,15,706.3</b>  | <b>1,62,13,086.0</b>             | <b>1,54,65,986.0</b>              | <b>1,78,02,923.0</b>             |
| i) Sales Tax (a to e)                                               | 6,94,892.4            | 9,12,110.9                       | 9,00,000.0                        | 9,30,500.0                       | 20,81,087.6           | 22,12,500.0                      | 23,53,800.0                       | 26,41,000.0                      |
| a) Central Sales Tax                                                | 11,538.0              | 6,843.6                          | 10,292.5                          | 10,640.4                         | 1,14,610.2            | -                                | -                                 | -                                |
| b) State Sales Tax/VAT                                              | 6,83,350.2            | 9,05,239.7                       | 8,89,689.7                        | 9,19,841.2                       | 19,23,062.7           | 22,12,500.0                      | 23,53,800.0                       | 26,41,000.0                      |
| c) Surcharge on Sales Tax                                           | -                     | 5.3                              | 2.9                               | 3.0                              | -                     | -                                | -                                 | -                                |
| d) Receipts of Turnover Tax                                         | -                     | 20.7                             | 11.6                              | 12.0                             | -                     | -                                | -                                 | -                                |
| e) Other Receipts                                                   | 4.3                   | 1.7                              | 3.3                               | 3.4                              | 43,414.7              | -                                | -                                 | -                                |
| ii) State Excise                                                    | 2,37,610.0            | 2,70,000.0                       | 2,80,000.0                        | 3,00,000.0                       | 34,62,898.1           | 38,52,500.0                      | 36,50,000.0                       | 40,00,000.0                      |
| iii) Taxes on Vehicles                                              | 1,75,639.6            | 2,35,000.0                       | 2,29,000.0                        | 2,40,000.0                       | 11,28,725.8           | 13,00,000.0                      | 12,50,000.0                       | 15,00,000.0                      |
| iv) Taxes on Goods and Passengers                                   | -                     | -                                | -                                 | -                                | -528.9                | -                                | -                                 | -                                |
| v) Taxes and Duties on Electricity                                  | 1,39,537.2            | 1,41,290.6                       | 1,45,000.0                        | 1,60,000.0                       | 3,32,307.0            | 2,00,586.0                       | 2,00,586.0                        | 1,48,723.0                       |
| vi) Entertainment Tax                                               | 9.5                   | 57.5                             | 20.1                              | 97.2                             | 872.2                 | -                                | -                                 | -                                |
| vii) State Goods and Services Tax                                   | 12,34,771.6           | 15,37,473.9                      | 15,00,000.0                       | 15,50,000.0                      | 71,04,145.1           | 86,47,500.0                      | 80,11,600.0                       | 92,13,200.0                      |
| viii) Other Taxes and Duties                                        | 7.0                   | 275.9                            | 79.9                              | 402.8                            | 6,199.3               | -                                | -                                 | 3,00,000.0                       |
| <b>B. Share in Central Taxes (i to x)</b>                           | <b>37,35,235.1</b>    | <b>40,33,996.0</b>               | <b>42,55,840.5</b>                | <b>47,04,138.4</b>               | <b>41,19,263.0</b>    | <b>44,48,549.0</b>               | <b>46,93,272.0</b>                | <b>51,87,654.0</b>               |
| i) Central Goods and Services Tax (CGST)                            | 11,33,598.0           | 10,73,230.9                      | 12,77,378.0                       | 14,11,936.0                      | 12,50,146.0           | 13,60,047.0                      | 13,57,127.0                       | 15,10,259.0                      |
| ii) Corporation Tax                                                 | 11,21,150.0           | 12,23,837.7                      | 14,75,207.0                       | 16,30,604.0                      | 12,36,418.0           | 13,96,993.0                      | 13,18,535.0                       | 14,48,570.0                      |
| iii) Income Tax                                                     | 12,94,784.0           | 11,92,893.4                      | 12,91,560.0                       | 14,27,612.0                      | 14,27,902.0           | 15,39,323.0                      | 16,81,525.0                       | 19,32,816.0                      |
| iv) Estate Duty                                                     | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| v) Other Taxes on Income and Expenditure                            | -                     | 174.0                            | 112.5                             | 116.4                            | -                     | -                                | -                                 | -                                |
| vi) Taxes on Wealth                                                 | -                     | -                                | -                                 | -                                | -                     | -45.0                            | -                                 | -                                |
| vii) Customs                                                        | 1,30,897.0            | 2,46,544.9                       | 1,49,138.0                        | 1,64,847.0                       | 1,44,354.0            | 90,775.0                         | 2,82,960.0                        | 2,38,777.0                       |
| viii) Union Excise Duties                                           | 49,533.0              | 2,79,253.4                       | 56,436.0                          | 62,381.0                         | 54,627.0              | 54,278.0                         | 45,500.0                          | 49,606.0                         |
| ix) Service Tax                                                     | 694.0                 | 11,061.8                         | 793.0                             | 876.0                            | 766.0                 | 150.0                            | 149.0                             | 150.0                            |
| x) Other Taxes and Duties on Commodities<br>and Services            | 4,579.1               | 7,000.0                          | 5,216.0                           | 5,766.0                          | 5,050.0               | 7,028.0                          | 7,476.0                           | 7,476.0                          |
| <b>II. NON-TAX REVENUE (C+D)</b>                                    | <b>22,57,138.0</b>    | <b>36,26,178.0</b>               | <b>33,95,246.7</b>                | <b>42,91,322.0</b>               | <b>28,64,521.4</b>    | <b>28,79,929.7</b>               | <b>30,49,997.7</b>                | <b>32,50,000.0</b>               |
| <b>C. Own Non-Tax Revenue (1 to 6)</b>                              | <b>13,42,512.0</b>    | <b>19,30,043.0</b>               | <b>20,02,653.7</b>                | <b>25,85,611.9</b>               | <b>13,11,737.1</b>    | <b>13,49,959.7</b>               | <b>14,49,997.7</b>                | <b>16,50,000.0</b>               |
| <b>1. Interest Receipts</b>                                         | <b>43,097.9</b>       | <b>37,363.3</b>                  | <b>50,000.0</b>                   | <b>70,000.0</b>                  | <b>1,49,269.8</b>     | <b>41,753.0</b>                  | <b>3,00,841.4</b>                 | <b>2,53,069.0</b>                |
| <b>2. Dividends and Profits</b>                                     | <b>-</b>              | <b>591.2</b>                     | <b>7,200.0</b>                    | <b>6,000.0</b>                   | <b>30,287.4</b>       | <b>47,700.0</b>                  | <b>84,971.8</b>                   | <b>1,29,400.0</b>                |
| <b>3. General Services</b>                                          | <b>70,787.0</b>       | <b>1,30,982.2</b>                | <b>62,225.0</b>                   | <b>75,491.9</b>                  | <b>1,97,232.6</b>     | <b>1,84,762.6</b>                | <b>1,54,602.0</b>                 | <b>1,18,926.0</b>                |
| of which: State Lotteries                                           | -                     | 0.1                              | 0.0                               | 0.0                              | -                     | -                                | 146.0                             | -                                |

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

(₹ Lakh)

| Item                                                          | JHARKHAND             |                                  |                                   |                                  | KARNATAKA             |                                  |                                   |                                  |
|---------------------------------------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------|----------------------------------|-----------------------------------|----------------------------------|
|                                                               | 2023-24<br>(Accounts) | 2024-25<br>(Budget<br>Estimates) | 2024-25<br>(Revised<br>Estimates) | 2025-26<br>(Budget<br>Estimates) | 2023-24<br>(Accounts) | 2024-25<br>(Budget<br>Estimates) | 2024-25<br>(Revised<br>Estimates) | 2025-26<br>(Budget<br>Estimates) |
| 1                                                             | 2                     | 3                                | 4                                 | 5                                | 2                     | 3                                | 4                                 | 5                                |
| <b>4. Social Services ( i to ix)</b>                          | <b>37,999.8</b>       | <b>51,797.7</b>                  | <b>35,107.0</b>                   | <b>60,508.0</b>                  | <b>85,328.7</b>       | <b>79,568.3</b>                  | <b>95,706.1</b>                   | <b>1,20,674.0</b>                |
| i) Education, Sports, Art and Culture                         | 477.4                 | 600.0                            | 500.0                             | 700.0                            | 16,770.4              | 5,363.0                          | 15,206.0                          | 25,344.0                         |
| ii) Medical and Public Health                                 | 974.9                 | 1,100.0                          | 400.0                             | 800.0                            | 48,843.6              | 48,967.1                         | 60,834.0                          | 63,856.0                         |
| iii) Family Welfare                                           | -                     | 0.1                              | -                                 | 1.0                              | 27.3                  | 60.0                             | 64.4                              | 66.0                             |
| iv) Water Supply and Sanitation                               | 1,427.7               | 1,450.7                          | 3,000.0                           | 3,500.0                          | 339.7                 | 302.0                            | 210.8                             | 300.0                            |
| v) Housing                                                    | 2,177.0               | 3,000.0                          | 200.0                             | 3,000.0                          | 8,384.7               | 8,764.0                          | 9,134.4                           | 14,126.0                         |
| vi) Urban Development                                         | 13,820.6              | 26,695.2                         | 17,500.0                          | 25,000.0                         | 2,192.9               | 6,080.5                          | 2,223.1                           | 7,199.0                          |
| vii) Labour and Employment                                    | 11,169.8              | 8,946.1                          | 11,000.0                          | 20,000.0                         | 8,191.8               | 8,674.8                          | 7,116.6                           | 8,989.0                          |
| viii) Social Security and Welfare                             | 7,948.7               | 10,000.0                         | 2,500.0                           | 7,500.0                          | 190.2                 | 588.0                            | 544.4                             | 425.0                            |
| ix) Others                                                    | 3.9                   | 5.7                              | 7.0                               | 7.0                              | 388.1                 | 769.0                            | 372.3                             | 369.0                            |
| <b>5. Fiscal Services</b>                                     | <b>-</b>              | <b>-</b>                         | <b>-</b>                          | <b>-</b>                         | <b>-</b>              | <b>-</b>                         | <b>-</b>                          | <b>-</b>                         |
| <b>6. Economic Services ( i to xvii )</b>                     | <b>11,90,627.3</b>    | <b>17,09,308.7</b>               | <b>18,48,121.7</b>                | <b>23,73,612.0</b>               | <b>8,49,618.6</b>     | <b>9,96,175.7</b>                | <b>8,13,876.4</b>                 | <b>10,27,931.0</b>               |
| i) Crop Husbandry                                             | 740.1                 | 1,000.0                          | 300.0                             | 500.0                            | 1,165.8               | 1,118.0                          | 2,556.7                           | 1,414.0                          |
| ii) Animal Husbandry                                          | 80.5                  | 120.0                            | 1,500.0                           | 300.0                            | 1,148.0               | 1,448.0                          | 905.5                             | 1,303.0                          |
| iii) Fisheries                                                | 531.9                 | 510.0                            | 400.0                             | 800.0                            | 3,088.8               | 3,319.0                          | 2,782.4                           | 3,578.0                          |
| iv) Forestry and Wildlife                                     | 81,569.5              | 90,000.0                         | 10,000.0                          | 1,20,000.0                       | 42,333.4              | 24,107.2                         | 47,796.1                          | 51,692.0                         |
| v) Plantations                                                | -                     | 0.1                              | -                                 | -                                | 0.5                   | -                                | 0.2                               | 1.0                              |
| vi) Co-operation                                              | 119.7                 | 225.0                            | 75.0                              | 100.0                            | 6,136.6               | 5,460.0                          | 5,717.0                           | 6,530.0                          |
| vii) Other Agricultural Programmes                            | 19.6                  | 29.6                             | 2.0                               | 10.0                             | 60.2                  | 3.0                              | 40.6                              | 3.0                              |
| viii) Major and Medium Irrigation Projects                    | 19,552.3              | 23,500.0                         | 35,000.0                          | 37,000.0                         | 3,161.1               | 3,567.3                          | 3,337.4                           | 3,893.0                          |
| ix) Minor Irrigation                                          | 621.1                 | 511.5                            | 700.0                             | 1,000.0                          | 230.2                 | 281.0                            | 224.7                             | 243.0                            |
| x) Power                                                      | 718.6                 | 938.8                            | 600.0                             | 800.0                            | 21,457.3              | 22,138.0                         | 291.0                             | 25,000.0                         |
| xi) Petroleum                                                 | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| xii) Village and Small Industries                             | 162.0                 | 315.0                            | 100.0                             | 200.0                            | 5,109.6               | 5,346.0                          | 4,001.7                           | 5,250.0                          |
| xiii) Industries@                                             | 10,60,890.3           | 15,51,889.3                      | 17,73,226.0                       | 21,91,275.0                      | 7,32,423.7            | 9,00,170.0                       | 7,25,089.4                        | 9,00,019.0                       |
| xiv) Ports and Light Houses                                   | -                     | -                                | -                                 | -                                | 2,244.6               | 840.0                            | 831.8                             | 2,090.0                          |
| xv) Road Transport                                            | 0.0                   | 0.5                              | 1.6                               | 1.0                              | 1.9                   | -                                | 0.0                               | 1.0                              |
| xvi) Tourism                                                  | 13.6                  | 18.0                             | 17.0                              | 15.0                             | 458.6                 | 553.0                            | 17.5                              | 553.0                            |
| xvii) Others*                                                 | 25,608.2              | 40,251.0                         | 26,200.1                          | 21,611.0                         | 30,598.5              | 27,825.2                         | 20,284.4                          | 26,361.0                         |
| <b>D. Grants from the Centre (1 to 7)**</b>                   | <b>9,14,626.0</b>     | <b>16,96,135.0</b>               | <b>13,92,593.0</b>                | <b>17,05,710.1</b>               | <b>15,52,784.3</b>    | <b>15,29,970.0</b>               | <b>16,00,000.0</b>                | <b>16,00,000.0</b>               |
| 1. State Plan Schemes                                         | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| 2. Central Plan Schemes                                       | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| 3. Centrally Sponsored Schemes                                | 6,26,671.1            | 13,35,631.4                      | 10,46,701.9                       | 12,82,047.2                      | 9,86,621.1            | 9,27,162.0                       | 6,48,396.0                        | 8,66,709.0                       |
| 4. NEC/ Special Plan Scheme                                   | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| 5. Finance Commission Grants                                  | 2,37,828.0            | 2,54,461.0                       | 2,62,589.6                        | 3,21,631.4                       | 3,76,862.3            | 5,51,808.0                       | 5,51,808.0                        | 6,28,741.0                       |
| i) Post Devolution Revenue Deficit Grants                     | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| ii) Grants for Rural Local Bodies                             | 1,30,000.0            | 1,30,700.0                       | 1,39,058.8                        | 1,70,325.4                       | 2,08,658.7            | 2,63,700.0                       | 2,63,700.0                        | 2,57,200.0                       |
| iii) Grants for Urban Local Bodies                            | 16,600.0              | 35,650.0                         | 8,854.5                           | 10,845.4                         | 72,740.0              | 1,35,800.0                       | 1,35,800.0                        | 1,38,500.0                       |
| iv) Grant in aid for State Disaster Response Fund             | 47,680.0              | 52,461.0                         | 53,415.8                          | 65,426.0                         | 69,760.0              | 91,500.0                         | 91,500.0                          | 96,100.0                         |
| v) Others (including Health Sector Grants)                    | 43,548.0              | 35,650.0                         | 61,260.5                          | 75,034.6                         | 25,703.6              | 60,808.0                         | 60,808.0                          | 1,36,941.0                       |
| 6. Grants under proviso to Article 275(1) of the Constitution | -                     | -                                | -                                 | -                                | 4,070.0               | 1,000.0                          | 4,730.3                           | 8,000.0                          |
| 7. Other Grants                                               | 50,126.9              | 1,06,042.7                       | 83,301.5                          | 1,02,031.5                       | 1,85,230.9            | 50,000.0                         | 3,95,065.7                        | 96,550.0                         |
| of which: GST Compensation (1)#                               | -                     | -                                | -                                 | -                                | -                     | -                                | -                                 | -                                |
| GST Compensation (2)#                                         | 16,563.1              | -                                | 8,834.9                           | 10,821.3                         | 1,19,140.5            | -                                | -                                 | -                                |