

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

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	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)	17,97,785.9	23,51,473.0	24,02,940.0	25,59,135.0	11,41,405.1	12,38,649.1	13,23,054.9	12,94,761.0
I. TAX REVENUE (A+B)	11,87,974.6	13,39,700.0	13,91,167.0	15,13,599.7	6,84,306.1	7,41,135.1	7,70,651.1	8,59,049.0
A. Own Tax Revenue (1 to 3)	3,21,652.6	4,04,127.0	4,04,127.0	4,22,585.7	1,19,559.1	1,31,242.1	1,33,590.1	1,47,826.0
1. Taxes on Income (i+ii)	457.2	534.0	534.0	547.9	1,640.6	1,500.1	1,500.1	1,651.0
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	457.2	534.0	534.0	547.9	1,640.6	1,500.1	1,500.1	1,651.0
2. Taxes on Property and Capital Transactions (i to iii)	3,100.9	4,131.0	4,131.0	4,788.0	2,693.9	5,200.0	4,560.0	4,715.0
i) Land Revenue	471.1	706.0	706.0	678.0	1,014.4	2,200.0	2,200.0	2,300.0
ii) Stamps and Registration Fees	2,629.9	3,425.0	3,425.0	4,110.0	1,679.5	3,000.0	2,360.0	2,415.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	3,18,094.5	3,99,462.0	3,99,462.0	4,17,249.8	1,15,224.6	1,24,542.0	1,27,530.0	1,41,460.0
i) Sales Tax (a to e)	83,693.2	1,15,595.0	1,15,595.0	1,17,952.5	12,593.2	14,000.0	14,000.0	15,400.0
a) Central Sales Tax	-531.7	-	-	-	-	-	-	-
b) State Sales Tax/VAT	58,382.4	80,491.3	80,491.3	86,952.5	12,593.2	14,000.0	14,000.0	15,400.0
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	25,842.5	35,103.7	35,103.7	31,000.0	-	-	-	-
ii) State Excise	45,819.6	66,052.0	66,052.0	68,177.3	256.8	200.0	200.0	230.0
iii) Taxes on Vehicles	14,456.3	16,267.0	16,267.0	19,520.4	4,616.6	5,000.0	5,000.0	5,000.0
iv) Taxes on Goods and Passengers	1,358.6	1,570.0	1,570.0	1,615.6	847.2	830.0	830.0	830.0
v) Taxes and Duties on Electricity	232.4	239.0	239.0	252.0	-	-	-	-
vi) Entertainment Tax	0.2	-	-	34.2	0.3	12.0	-	-
vii) State Goods and Services Tax	1,72,305.5	1,99,475.0	1,99,475.0	2,09,448.8	96,910.5	1,04,500.0	1,04,500.0	1,15,000.0
viii) Other Taxes and Duties	228.6	264.0	264.0	249.0	-	-	3,000.0	5,000.0
B. Share in Central Taxes (i to x)	8,66,322.0	9,35,573.0	9,87,040.0	10,91,014.0	5,64,747.0	6,09,893.0	6,37,061.0	7,11,223.0
i) Central Goods and Services Tax (CGST)	2,62,918.0	2,86,031.0	2,88,342.0	3,17,622.0	1,71,394.0	1,86,461.0	1,86,061.0	2,07,055.0
ii) Corporation Tax	2,60,030.0	2,93,801.0	2,80,241.0	3,04,649.0	1,69,513.0	1,91,526.0	1,80,770.0	1,98,598.0
iii) Income Tax	3,00,303.0	3,23,735.0	3,57,027.0	4,06,490.0	1,95,762.0	2,11,040.0	2,30,535.0	2,64,987.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-9.0	-	-	-	-6.0	-	-
vii) Customs	30,359.0	19,091.0	50,151.0	50,217.0	19,791.0	12,445.0	32,411.0	32,736.0
viii) Union Excise Duties	11,489.0	11,415.0	9,660.0	10,433.0	7,489.0	7,442.0	6,238.0	6,801.0
ix) Service Tax	160.0	31.0	31.0	31.0	104.0	21.0	21.0	21.0
x) Other Taxes and Duties on Commodities and Services	1,063.0	1,478.0	1,588.0	1,572.0	694.0	964.0	1,025.0	1,025.0
II. NON-TAX REVENUE (C+D)	6,09,811.4	10,11,773.0	10,11,773.0	10,45,535.3	4,57,099.0	4,97,514.0	5,52,403.8	4,35,712.0
C. Own Non-Tax Revenue (1 to 6)	52,325.0	74,658.2	74,658.2	79,748.7	1,08,493.2	1,12,238.9	1,12,688.9	1,13,807.0
1. Interest Receipts	1,077.0	1,268.0	1,268.0	1,069.2	1,545.5	5,070.0	5,070.0	4,400.0
2. Dividends and Profits	13.7	49.0	49.0	58.8	-	-	-	-
3. General Services	4,598.0	5,120.0	5,120.0	6,710.1	28,884.3	6,107.0	6,107.0	6,291.4
of which: State Lotteries	865.3	-	-	1,269.5	1,967.9	3,500.0	3,500.0	3,500.0

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

(₹ Lakh)

Item	MEGHALAYA				MIZORAM			
	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)	1,624.0	1,778.0	1,778.0	2,449.0	8,323.6	8,958.0	8,958.0	8,956.0
i) Education, Sports, Art and Culture	128.9	295.0	295.0	295.0	309.3	370.0	370.0	372.5
ii) Medical and Public Health	367.8	401.0	401.0	530.2	46.4	300.0	300.0	175.0
iii) Family Welfare	-	-	-	0.1	-	0.0	0.0	0.0
iv) Water Supply and Sanitation	611.5	646.0	646.0	880.5	7,718.6	8,000.0	8,000.0	8,100.0
v) Housing	91.5	96.0	96.0	132.0	108.5	200.0	200.0	180.0
vi) Urban Development	22.0	8.0	8.0	31.7	10.7	20.0	20.0	16.0
vii) Labour and Employment	382.4	316.0	316.0	550.8	89.1	46.0	46.0	85.0
viii) Social Security and Welfare	5.0	4.0	4.0	7.2	29.1	10.0	10.0	12.5
ix) Others	15.0	12.0	12.0	21.6	12.0	12.0	12.0	15.0
5. Fiscal Services	-	-	-	-	6,803.4	2,282.0	2,282.0	3,800.0
6. Economic Services (i to xvii)	45,012.3	66,443.2	66,443.2	69,461.7	62,936.4	89,821.9	90,271.9	90,359.6
i) Crop Husbandry	336.6	400.0	400.0	483.6	67.2	70.0	70.0	70.0
ii) Animal Husbandry	199.4	287.0	287.0	298.8	70.4	80.0	80.0	80.0
iii) Fisheries	2.9	5.0	5.0	4.9	7.1	50.0	50.0	35.0
iv) Forestry and Wildlife	10,888.1	14,446.0	14,446.0	14,690.0	565.1	650.0	650.0	700.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	6.7	7.0	7.0	9.7	84.2	60.0	60.0	80.0
vii) Other Agricultural Programmes	134.0	221.0	221.0	221.0	95.1	221.0	221.0	221.5
viii) Major and Medium Irrigation Projects	-	-	-	-	-	-	-	-
ix) Minor Irrigation	30.8	40.0	40.0	62.8	0.3	2.3	2.3	1.5
x) Power	617.1	397.0	397.0	888.6	57,726.7	84,123.0	84,573.0	84,500.0
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	76.5	148.0	148.0	148.0	21.4	30.0	30.0	28.0
xiii) Industries@	32,281.8	50,000.0	50,000.0	52,000.0	1,169.8	1,500.0	1,500.0	1,500.0
xiv) Ports and Light Houses	-	-	-	-	-	-	-	-
xv) Road Transport	2.5	7.0	7.0	7.2	168.6	170.0	170.0	170.0
xvi) Tourism	266.9	259.0	259.0	384.4	379.5	350.0	350.0	370.0
xvii) Others*	169.0	226.2	226.2	262.8	2,581.0	2,515.6	2,515.6	2,603.6
D. Grants from the Centre (1 to 7)**	5,57,486.4	9,37,114.8	9,37,114.8	9,65,786.6	3,48,605.8	3,85,275.1	4,39,714.9	3,21,905.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	4,65,143.1	6,17,459.5	6,17,459.5	5,79,367.7	1,77,771.7	2,55,930.5	3,06,636.5	2,39,522.6
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	77,520.0	68,953.0	68,953.0	37,191.0	1,63,590.0	1,24,800.0	1,24,800.0	75,700.0
i) Post Devolution Revenue Deficit Grants	71,500.0	11,000.0	11,000.0	-	1,47,400.0	1,07,900.0	1,07,900.0	58,600.0
ii) Grants for Rural Local Bodies	-	14,300.0	14,300.0	14,600.0	7,000.0	7,600.0	7,600.0	7,400.0
iii) Grants for Urban Local Bodies	3,300.0	20,000.0	20,000.0	7,800.0	3,500.0	3,900.0	3,900.0	4,000.0
iv) Grant in aid for State Disaster Response Fund	2,720.0	11,653.0	11,653.0	8,000.0	4,160.0	5,400.0	5,400.0	4,560.0
v) Others (including Health Sector Grants)	-	12,000.0	12,000.0	6,791.0	1,530.0	-	-	1,140.0
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	2,898.0	991.4	991.4	991.4
7. Other Grants	14,823.3	2,50,702.3	2,50,702.3	3,49,228.0	4,346.2	3,553.2	7,287.0	5,691.0
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	3,308.2	-	-	-	-	-	-	-

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

(₹ Lakh)

Item	NAGALAND				ODISHA			
	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)	16,15,513.9	18,03,351.5	17,24,701.9	18,74,425.7	1,79,59,325.5	2,11,00,000.0	2,14,00,000.0	2,32,00,000.0
I. TAX REVENUE (A+B)	8,02,491.5	8,72,709.4	9,11,327.0	9,97,211.8	1,05,57,071.0	1,15,23,176.0	1,18,27,000.0	1,30,40,827.0
A. Own Tax Revenue (1 to 3)	1,59,809.0	1,78,653.4	1,79,090.0	1,87,841.8	54,42,703.0	60,00,000.0	60,00,000.0	66,00,000.0
1. Taxes on Income (i+ii)	2,998.3	3,294.0	3,125.0	3,210.0	28,823.4	35,000.0	35,000.0	36,000.0
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	2,998.3	3,294.0	3,125.0	3,210.0	28,823.4	35,000.0	35,000.0	36,000.0
2. Taxes on Property and Capital Transactions (i to iii)	555.5	480.0	480.0	490.0	3,24,922.6	3,37,145.0	3,37,700.0	3,59,036.0
i) Land Revenue	134.0	130.0	130.0	130.0	1,12,256.4	95,445.0	96,000.0	98,000.0
ii) Stamps and Registration Fees	421.5	350.0	350.0	360.0	2,12,666.1	2,41,700.0	2,41,700.0	2,61,036.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	1,56,255.3	1,74,879.4	1,75,485.0	1,84,141.8	50,88,957.1	56,27,855.0	56,27,300.0	62,04,964.0
i) Sales Tax (a to e)	26,596.6	30,000.0	30,200.0	32,500.0	12,71,442.7	14,21,200.0	14,21,200.0	15,96,987.7
a) Central Sales Tax	-	-	-	-	9,714.6	1,349.1	1,349.1	1,516.1
b) State Sales Tax/VAT	-	-	-	-	12,61,727.5	14,19,835.7	14,19,835.7	15,95,454.6
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	26,596.6	30,000.0	30,200.0	32,500.0	0.6	15.2	15.2	17.0
ii) State Excise	455.3	460.0	460.0	475.0	7,21,529.9	8,68,000.0	8,68,000.0	9,75,362.6
iii) Taxes on Vehicles	19,848.0	19,000.0	20,000.0	21,000.0	2,47,843.5	2,70,000.0	2,70,000.0	3,03,368.0
iv) Taxes on Goods and Passengers	2,261.5	2,215.0	3,000.0	3,000.0	11,194.1	21,500.0	21,500.0	25,000.0
v) Taxes and Duties on Electricity	789.9	825.0	825.0	850.0	4,47,376.0	4,25,200.0	4,25,200.0	4,63,468.0
vi) Entertainment Tax	-	-	-	-	3.8	7,400.0	7,096.8	11,765.3
vii) State Goods and Services Tax	1,06,303.9	1,22,379.4	1,21,000.0	1,26,316.8	23,89,566.4	26,07,300.0	26,07,345.3	28,17,477.9
viii) Other Taxes and Duties	-	-	-	-	0.6	7,255.0	6,957.9	11,534.6
B. Share in Central Taxes (i to x)	6,42,682.5	6,94,056.0	7,32,237.0	8,09,370.0	51,14,368.0	55,23,176.0	58,27,000.0	64,40,827.0
i) Central Goods and Services Tax (CGST)	1,95,045.0	2,12,193.0	2,19,000.0	2,35,629.0	15,52,141.0	15,36,200.0	16,84,966.0	18,75,090.0
ii) Corporation Tax	1,92,906.0	2,17,957.0	2,05,716.0	2,26,004.0	15,35,113.0	17,01,800.0	16,37,051.0	17,98,499.0
iii) Income Tax	2,22,781.0	2,40,163.0	2,62,349.0	3,01,555.0	17,72,838.0	17,51,500.0	20,87,728.0	23,99,723.0
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-7.0	-	-	-	-	-	-
vii) Customs	22,521.5	14,163.0	36,884.0	37,254.0	1,79,226.0	3,22,800.0	2,93,516.0	2,96,458.0
viii) Union Excise Duties	8,522.0	8,468.0	7,099.0	7,739.0	67,823.0	1,95,000.0	1,14,267.0	61,589.0
ix) Service Tax	118.0	23.0	23.0	23.0	952.0	8,500.0	190.0	186.0
x) Other Taxes and Duties on Commodities and Services	789.0	1,096.0	1,166.0	1,166.0	6,275.0	7,376.0	9,282.0	9,282.0
II. NON-TAX REVENUE (C+D)	8,13,022.5	9,30,642.1	8,13,374.9	8,77,213.8	74,02,254.5	95,76,824.0	95,73,000.0	1,01,59,173.0
C. Own Non-Tax Revenue (1 to 6)	67,785.2	46,351.2	62,122.0	59,371.0	53,01,103.8	58,00,000.0	58,00,000.0	60,00,000.0
1. Interest Receipts	1,567.6	1,000.0	1,250.0	1,200.0	92,117.4	1,58,000.0	1,58,000.0	1,70,640.0
2. Dividends and Profits	493.7	300.0	305.0	305.0	1,80,036.1	2,00,000.0	3,00,000.0	3,30,000.0
3. General Services	30,270.7	2,997.0	14,921.0	7,766.0	2,24,178.8	1,60,463.0	1,60,463.0	1,68,762.8
of which: State Lotteries	-	-	-	-	-	-	-	-

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(₹ Lakh)

Item	NAGALAND				ODISHA			
	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)	2,259.0	2,049.3	4,429.0	2,335.0	34,923.7	62,138.0	62,138.0	65,352.0
i) Education, Sports, Art and Culture	297.5	225.0	250.0	280.0	4,614.6	12,805.0	12,805.0	13,467.3
ii) Medical and Public Health	70.9	1.0	1,750.0	150.0	8,749.1	17,035.0	17,035.0	17,916.1
iii) Family Welfare	-	-	-	-	14.7	122.0	122.0	128.4
iv) Water Supply and Sanitation	296.6	325.0	325.0	340.0	6,120.5	13,679.0	13,679.0	14,386.5
v) Housing	1,545.9	1,465.0	1,500.0	1,515.0	2,601.5	5,639.0	5,639.0	5,930.6
vi) Urban Development	10.8	3.8	4.0	4.0	1,014.6	2,562.0	2,562.0	2,694.5
vii) Labour and Employment	21.7	15.0	15.0	15.0	1,572.7	3,088.0	3,088.0	3,247.7
viii) Social Security and Welfare	7.7	11.0	580.0	25.0	50.4	423.0	423.0	445.0
ix) Others	7.8	3.5	5.0	6.0	10,185.5	6,785.0	6,785.0	7,135.9
5. Fiscal Services		-			0.2	0.2	0.2	0.2
6. Economic Services (i to xvii)	33,194.2	40,005.0	41,217.0	47,765.0	47,69,847.5	52,19,398.8	51,19,398.8	52,65,245.0
i) Crop Husbandry	13.6	10.1	400.0	405.0	834.2	2,062.0	2,062.0	2,168.7
ii) Animal Husbandry	45.4	65.0	65.0	65.0	293.4	561.0	561.0	590.0
iii) Fisheries	1.5	0.0	2.0	2.0	287.4	382.0	382.0	401.8
iv) Forestry and Wildlife	3,081.3	2,700.0	3,095.0	3,125.0	1,898.2	4,600.0	4,600.0	4,837.9
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	13.1	3.0	6.0	6.0	460.3	872.0	872.0	917.1
vii) Other Agricultural Programmes	0.6	-	-	-	170.9	488.0	488.0	513.5
viii) Major and Medium Irrigation Projects	-	-	-	-	93,570.4	1,00,368.0	1,00,368.0	1,29,635.1
ix) Minor Irrigation	4.9	0.0	-	-	1,558.1	1,632.0	1,632.0	2,532.0
x) Power	28,278.0	35,000.0	36,000.0	42,500.0	149.7	473.0	943.0	957.4
xi) Petroleum	-	-	-	-	386.4	527.0	757.0	854.2
xii) Village and Small Industries	14.7	17.0	18.0	5.0	250.4	265.0	355.0	458.7
xiii) Industries@	459.1	1,000.0	450.0	450.0	45,04,915.5	48,60,508.0	46,60,838.0	47,47,727.2
xiv) Ports and Light Houses	-	-	-	-	20,985.1	37,480.0	38,050.0	45,418.6
xv) Road Transport	890.5	825.0	800.0	810.0	-	0.0	0.0	0.0
xvi) Tourism	70.1	65.0	52.0	55.0	1,017.2	1,353.0	1,353.0	1,423.0
xvii) Others*	321.6	319.9	329.0	342.0	1,43,070.2	2,07,827.8	3,06,137.8	3,26,809.8
D. Grants from the Centre (1 to 7)**	7,45,237.3	8,84,290.9	7,51,252.9	8,17,842.8	21,01,150.7	37,76,824.0	37,73,000.0	41,59,173.0
1. State Plan Schemes	-	-	-	-				
2. Central Plan Schemes	-	-	-	-				
3. Centrally Sponsored Schemes	7,33,330.3	4,50,898.9	3,18,334.4	4,40,300.3	15,61,638.9	25,32,258.0	25,28,433.0	29,10,143.6
4. NEC/ Special Plan Scheme	-	-	-	-				
5. Finance Commission Grants	11,907.0	4,33,392.0	4,32,918.5	3,77,542.5	4,86,722.1	7,01,193.8	7,01,193.9	6,61,126.8
i) Post Devolution Revenue Deficit Grants	4,477.0	4,06,800.0	4,06,800.0	3,64,700.0				
ii) Grants for Rural Local Bodies	-	-	-	-	1,74,691.4	2,71,324.8	2,71,324.8	2,26,661.0
iii) Grants for Urban Local Bodies	3,750.0	15,500.0	12,503.0	153.0	84,666.1	1,09,124.1	1,09,124.1	1,04,466.0
iv) Grant in aid for State Disaster Response Fund	3,680.0	4,800.0	7,323.5	6,081.5	1,41,520.0	1,85,745.0	1,85,745.0	1,94,999.8
v) Others (including Health Sector Grants)	-	6,292.0	6,292.0	6,608.0	85,844.6	1,35,000.0	1,35,000.0	1,35,000.0
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	6,870.6	24,181.3	24,181.3	27,789.9
7. Other Grants	-	-	-	-	45,919.2	5,19,190.9	5,19,191.8	5,60,112.7
of which: GST Compensation (1)#	-	-	-	-				
GST Compensation (2)#	-	-	-	-	-	3,00,000.0	3,00,000.0	3,00,000.0