

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

(₹ Lakh)

Item	DELHI				PUDUCHERRY			
	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)	56,79,778.9	64,14,194.0	63,01,945.7	81,54,583.0	10,04,241.1	10,63,364.0	11,16,864.0	11,49,858.0
I. TAX REVENUE (A+B)	53,68,079.1	58,75,000.0	59,20,000.0	68,70,000.0	3,90,838.8	4,21,800.0	4,45,200.0	4,68,200.0
A. Own Tax Revenue (1 to 3)	53,68,079.1	58,75,000.0	59,20,000.0	68,70,000.0	3,90,838.8	4,21,800.0	4,45,200.0	4,68,200.0
1. Taxes on Income (i+ii)	-	-	-	-	-	-	-	-
i) Agricultural Income Tax	-	-	-	-	-	-	-	-
ii) Taxes on Professions, Trades, Callings and Employment	-	-	-	-	-	-	-	-
2. Taxes on Property and Capital Transactions (i to iii)	7,15,228.6	7,75,000.0	7,60,000.0	9,00,000.0	13,324.9	14,699.0	15,199.0	15,199.0
i) Land Revenue	2.4	3.0	3.0	3.0	70.4	199.0	199.0	199.0
ii) Stamps and Registration Fees	7,15,226.3	7,74,997.0	7,59,997.0	8,99,997.0	13,254.6	14,500.0	15,000.0	15,000.0
iii) Urban Immovable Property Tax	-	-	-	-	-	-	-	-
3. Taxes on Commodities and Services (i to viii)	46,52,850.5	51,00,000.0	51,60,000.0	59,70,000.0	3,77,513.9	4,07,101.0	4,30,001.0	4,53,001.0
i) Sales Tax (a to e)	6,55,132.8	7,00,000.0	7,20,000.0	8,00,000.0	75,454.7	88,600.0	88,000.0	98,000.0
a) Central Sales Tax	13,103.8	22,800.0	10,000.0	19,800.0	-	-	-	-
b) State Sales Tax/VAT	6,42,029.0	6,77,000.0	7,09,900.0	7,80,100.0	75,454.7	88,600.0	88,000.0	98,000.0
c) Surcharge on Sales Tax	-	-	-	-	-	-	-	-
d) Receipts of Turnover Tax	-	-	-	-	-	-	-	-
e) Other Receipts	-	200.0	100.0	100.0	-	-	-	-
ii) State Excise	5,16,408.5	6,40,000.0	5,60,000.0	7,00,000.0	1,48,766.5	1,60,000.0	1,70,000.0	1,80,000.0
iii) Taxes on Vehicles	3,24,215.0	3,60,000.0	3,30,000.0	3,70,000.0	15,912.3	17,100.0	20,000.0	20,000.0
iv) Taxes on Goods and Passengers	-	-	-	-	-	-	-	-
v) Taxes and Duties on Electricity	-	-	-	-	-	-	-	-
vi) Entertainment Tax	4.4	-	108.5	-	-	-	-	-
vii) State Goods and Services Tax	31,57,069.6	34,00,000.0	35,49,890.0	41,00,000.0	1,37,380.5	1,41,400.0	1,52,000.0	1,55,000.0
viii) Other Taxes and Duties	20.2	-	1.5	-	-	1.0	1.0	1.0
B. Share in Central Taxes (i to x)	-	-	-	-	-	-	-	-
i) Central Goods and Services Tax (CGST)	-	-	-	-	-	-	-	-
ii) Corporation Tax	-	-	-	-	-	-	-	-
iii) Income Tax	-	-	-	-	-	-	-	-
iv) Estate Duty	-	-	-	-	-	-	-	-
v) Other Taxes on Income and Expenditure	-	-	-	-	-	-	-	-
vi) Taxes on Wealth	-	-	-	-	-	-	-	-
vii) Customs	-	-	-	-	-	-	-	-
viii) Union Excise Duties	-	-	-	-	-	-	-	-
ix) Service Tax	-	-	-	-	-	-	-	-
x) Other Taxes and Duties on Commodities and Services	-	-	-	-	-	-	-	-
II. NON-TAX REVENUE (C+D)	3,11,699.7	5,39,194.0	3,81,945.7	12,84,583.0	6,13,402.3	6,41,564.0	6,71,664.0	6,81,658.0
C. Own Non-Tax Revenue (1 to 6)	1,02,386.0	1,00,000.0	60,000.0	75,000.0	2,53,500.5	2,69,666.0	2,92,264.0	2,95,940.0
1. Interest Receipts	37,601.9	43,869.0	16,242.0	26,270.0	12,570.1	13,100.0	19,200.0	17,700.0
2. Dividends and Profits	17,505.3	10,550.0	6,950.0	10,550.0	956.1	1,000.0	1,300.0	1,200.0
3. General Services	14,473.8	18,716.0	15,569.0	16,416.0	2,223.4	2,122.0	8,360.0	7,568.0
<i>of which: State Lotteries</i>	-	-	-	-	-	-	-	-

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

(₹ Lakh)

Item	DELHI				PUDUCHERRY			
	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)	22,409.0	18,538.0	13,960.0	14,265.0	6,577.5	6,801.0	8,251.0	9,414.0
i) Education, Sports, Art and Culture	9,529.5	4,600.0	806.0	936.0	188.6	190.0	190.0	190.0
ii) Medical and Public Health	11,094.4	12,010.0	11,257.0	11,310.0	1,799.1	1,800.0	2,100.0	3,200.0
iii) Family Welfare	1.6	2.0	1.0	1.0	2.4	4.0	5.0	5.0
iv) Water Supply and Sanitation	-	-	-	-	3,235.5	3,650.0	4,150.0	4,150.0
v) Housing	1,188.2	1,280.0	1,140.0	1,230.0	959.0	760.0	1,100.0	1,100.0
vi) Urban Development	115.6	150.0	260.0	260.0	-	1.0	1.0	1.0
vii) Labour and Employment	474.2	477.5	447.0	477.5	305.2	310.0	600.0	550.0
viii) Social Security and Welfare	5.5	15.0	48.0	49.0	65.2	65.0	90.0	200.0
ix) Others	-	3.5	1.0	1.5	22.5	21.0	15.0	18.0
5. Fiscal Services	-	5.0	-	-	-	-	-	-
6. Economic Services (i to xvii)	10,395.9	8,322.0	7,279.0	7,499.0	2,31,173.3	2,46,643.0	2,55,153.0	2,60,058.0
i) Crop Husbandry	42.5	56.0	64.0	72.0	115.1	90.0	14.0	40.0
ii) Animal Husbandry	3.9	14.0	10.0	10.0	29.0	30.0	1.0	1.0
iii) Fisheries	1.6	15.0	3.0	7.0	36.6	40.0	16.0	18.0
iv) Forestry and Wildlife	213.8	600.0	330.0	360.0	1.0	2.0	5.0	2.0
v) Plantations	-	-	-	-	-	-	-	-
vi) Co-operation	24.6	27.0	17.0	17.0	26.5	33.0	35.0	25.0
vii) Other Agricultural Programmes	2.0	21.0	6.0	7.0	0.1	2.0	2.0	1.0
viii) Major and Medium Irrigation Projects	3,096.4	2,000.0	650.0	700.0	0.1	1.0	1.0	1.0
ix) Minor Irrigation	-	0.5	-	0.5	65.7	60.0	63.0	63.0
x) Power	5,924.1	4,601.0	4,201.0	4,301.0	2,28,356.1	2,44,000.0	2,52,000.0	2,57,000.0
xi) Petroleum	-	-	-	-	-	-	-	-
xii) Village and Small Industries	4.6	10.0	5.0	8.0	5.0	6.0	21.0	1.0
xiii) Industries@	-	2.0	1.0	2.0	371.8	210.0	401.0	281.0
xiv) Ports and Light Houses	-	-	-	-	1,628.8	1,650.0	2,000.0	2,100.0
xv) Road Transport	-	-	-	-	-	-	-	-
xvi) Tourism	11.0	14.0	14.0	15.0	286.5	300.0	380.0	310.0
xvii) Others*	1,071.3	961.5	1,978.0	1,999.5	251.0	219.0	214.0	215.0
D. Grants from the Centre (1 to 7)**	2,09,313.8	4,39,194.0	3,21,945.7	12,09,583.0	3,59,901.8	3,71,898.0	3,79,400.0	3,85,718.0
1. State Plan Schemes	-	-	-	-	-	-	-	-
2. Central Plan Schemes	-	-	-	-	-	-	-	-
3. Centrally Sponsored Schemes	95,533.8	3,22,394.0	1,88,845.0	4,12,782.0	20,032.8	43,000.0	50,000.0	40,000.0
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Finance Commission Grants	-	-	-	-	3,39,869.0	3,28,898.0	3,29,400.0	3,45,718.0
i) Post Devolution Revenue Deficit Grants	-	-	-	-	-	-	-	-
ii) Grants for Rural Local Bodies	-	-	-	-	-	-	-	-
iii) Grants for Urban Local Bodies	-	-	-	-	-	-	-	-
iv) Grant in aid for State Disaster Response Fund	-	-	-	-	500.0	2,500.0	500.0	500.0
v) Others (including Health Sector Grants)	-	-	-	-	3,39,369.0	3,26,398.0	3,28,900.0	3,45,218.0
6. Grants under proviso to Article 275(1) of the Constitution	-	-	-	-	-	-	-	-
7. Other Grants	1,13,780.0	1,16,800.0	1,33,100.7	7,96,801.0	-	-	-	-
of which: GST Compensation (1)#	-	-	-	-	-	-	-	-
GST Compensation (2)#	1,13,780.0	-	36,299.7	-	-	-	-	-

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

(₹ Lakh)

Item	All STATES AND UTS			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
TOTAL REVENUE (I+II)	39,30,24,020.7	46,73,80,859.1	45,84,01,857.0	51,29,61,957.2
I. TAX REVENUE (A+B)	30,80,59,769.4	35,58,77,705.2	35,23,13,859.5	39,70,76,013.8
A. Own Tax Revenue (1 to 3)	19,50,83,623.3	23,34,88,917.2	22,34,60,432.3	25,48,64,122.6
1. Taxes on Income (i+ii)	7,87,382.3	9,21,080.0	9,00,437.6	9,90,222.3
i) Agricultural Income Tax	93.9	334.0	106.1	125.2
ii) Taxes on Professions, Trades, Callings and Employment	7,87,288.3	9,20,746.0	9,00,331.5	9,90,097.1
2. Taxes on Property and Capital Transactions (i to iii)	2,54,51,715.5	2,98,43,370.8	2,90,80,486.3	3,38,14,640.3
i) Land Revenue	24,09,960.5	21,27,233.5	23,16,669.6	26,59,976.5
ii) Stamps and Registration Fees	2,28,15,497.5	2,74,91,476.0	2,65,45,423.4	3,09,36,052.2
iii) Urban Immovable Property Tax	2,26,257.6	2,24,661.3	2,18,393.3	2,18,611.5
3. Taxes on Commodities and Services (i to viii)	16,88,44,525.5	20,27,24,466.4	19,34,79,508.4	22,00,59,260.1
i) Sales Tax (a to e)	4,06,40,410.2	4,75,99,322.7	4,50,57,591.1	5,00,46,515.7
a) Central Sales Tax	12,92,527.9	15,60,171.7	12,76,052.0	13,28,132.5
b) State Sales Tax/VAT	3,64,63,035.9	4,33,25,033.4	4,09,90,093.9	4,59,11,368.4
c) Surcharge on Sales Tax	967.2	5.3	3.0	3.1
d) Receipts of Turnover Tax	8.7	5,020.7	5,011.6	5,385.3
e) Other Receipts	28,83,870.4	27,09,091.7	27,86,430.6	28,01,626.4
ii) State Excise	2,58,27,549.8	3,19,57,138.4	3,00,18,339.2	3,44,73,161.5
iii) Taxes on Vehicles	1,10,32,652.3	1,27,44,396.5	1,25,47,246.7	1,41,89,896.1
iv) Taxes on Goods and Passengers	1,75,701.2	2,75,663.8	2,43,848.5	2,78,531.1
v) Taxes and Duties on Electricity	67,34,166.3	71,05,549.6	66,91,686.9	70,96,585.0
vi) Entertainment Tax	6,267.2	19,576.2	26,362.9	35,875.2
vii) State Goods and Services Tax	8,41,12,077.2	10,24,57,528.6	9,84,80,986.6	11,31,95,479.4
viii) Other Taxes and Duties	3,15,701.5	5,65,290.7	4,13,446.5	7,43,216.2
B. Share in Central Taxes (i to x)	11,29,76,146.1	12,23,88,788.0	12,88,53,427.2	14,22,11,891.2
i) Central Goods and Services Tax (CGST)	3,42,77,539.6	3,70,71,265.0	3,79,80,236.8	4,17,69,883.0
ii) Corporation Tax	3,39,01,199.0	3,86,81,169.1	3,68,68,956.0	4,07,32,060.3
iii) Income Tax	3,91,45,637.6	4,10,55,145.0	4,59,93,711.4	5,17,91,356.2
iv) Estate Duty	-	-	-	-
v) Other Taxes on Income and Expenditure	-	174.0	112.5	116.4
vi) Taxes on Wealth	1,512.0	1,369.3	17,200.2	2,241.0
vii) Customs	39,58,028.5	35,38,492.9	63,90,976.2	62,81,758.6
viii) Union Excise Duties	14,97,805.0	18,46,702.5	13,30,457.6	13,94,615.9
ix) Service Tax	21,036.0	40,718.3	9,230.1	6,583.5
x) Other Taxes and Duties on Commodities and Services	1,73,388.5	1,53,752.0	2,62,546.3	2,33,276.2
II. NON-TAX REVENUE (C+D)	8,49,64,251.3	11,15,03,153.9	10,60,87,997.6	11,58,85,943.4
C. Own Non-Tax Revenue (1 to 6)	3,21,71,146.6	3,94,67,684.5	3,72,77,594.6	4,35,45,578.4
1. Interest Receipts	28,49,357.7	33,54,880.4	36,18,728.7	40,16,543.6
2. Dividends and Profits	6,91,454.1	6,40,700.2	8,94,044.6	10,69,914.0
3. General Services	66,22,679.7	82,31,545.2	74,16,500.6	83,58,566.3
of which: State Lotteries	12,82,358.2	14,13,811.9	13,77,251.4	14,64,067.9

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

(₹ Lakh)

Item	All STATES AND UTS			
	2023-24 (Accounts)	2024-25 (Budget Estimates)	2024-25 (Revised Estimates)	2025-26 (Budget Estimates)
1	2	3	4	5
4. Social Services (i to ix)	34,69,535.5	38,89,954.9	35,80,348.8	41,43,420.6
i) Education, Sports, Art and Culture	10,41,607.6	11,09,528.3	8,64,411.4	10,38,081.6
ii) Medical and Public Health	7,69,244.8	8,56,995.1	8,40,813.6	9,00,971.1
iii) Family Welfare	57,691.0	32,219.4	44,852.3	46,112.5
iv) Water Supply and Sanitation	2,03,666.0	1,82,939.6	1,62,261.9	1,84,010.8
v) Housing	1,13,076.1	2,67,940.3	2,20,397.0	2,47,069.7
vi) Urban Development	6,83,152.9	8,34,653.5	8,05,105.8	10,18,167.4
vii) Labour and Employment	2,89,675.5	3,00,107.4	3,20,291.5	3,52,932.2
viii) Social Security and Welfare	1,88,137.2	1,62,935.7	1,79,811.4	1,98,215.2
ix) Others	1,23,284.3	1,42,635.7	1,42,404.1	1,57,860.2
5. Fiscal Services	6,901.9	2,306.0	2,396.9	3,821.3
6. Economic Services (i to xvii)	1,85,31,217.6	2,33,48,297.9	2,17,65,575.1	2,59,53,312.5
i) Crop Husbandry	3,21,102.7	2,52,696.6	2,22,208.1	1,98,161.7
ii) Animal Husbandry	34,068.7	44,044.9	58,328.1	64,615.6
iii) Fisheries	26,693.3	34,304.2	35,525.6	39,840.2
iv) Forestry and Wildlife	7,03,692.3	8,90,371.5	7,42,630.8	9,80,597.6
v) Plantations	228.0	2.9	6.8	308.7
vi) Co-operation	78,082.0	1,35,521.1	1,13,939.5	1,26,980.6
vii) Other Agricultural Programmes	18,221.4	25,267.1	24,397.4	25,226.1
viii) Major and Medium Irrigation Projects	8,20,221.7	13,39,474.7	12,54,797.7	15,33,202.9
ix) Minor Irrigation	1,02,490.7	1,27,846.2	1,10,141.8	1,28,509.8
x) Power	15,63,691.4	23,79,658.3	20,46,241.4	25,32,665.7
xi) Petroleum	7,26,984.7	9,86,588.2	8,76,834.4	8,28,656.5
xii) Village and Small Industries	54,961.6	62,930.4	55,522.4	66,267.3
xiii) Industries@	1,27,12,153.2	1,52,14,573.0	1,46,58,664.4	1,74,94,404.1
xiv) Ports and Light Houses	1,76,474.6	1,93,276.0	2,14,661.8	2,63,908.5
xv) Road Transport	3,11,100.7	3,72,507.5	3,77,094.5	3,88,790.6
xvi) Tourism	39,516.2	26,105.6	24,179.6	31,463.6
xvii) Others*	8,41,534.3	12,63,129.9	9,50,401.0	12,49,713.2
D. Grants from the Centre (1 to 7)**	5,27,93,104.8	7,20,35,469.4	6,88,10,402.9	7,23,40,365.0
1. State Plan Schemes	-1,670.6	65,500.0	45,500.0	70,000.0
2. Central Plan Schemes	10,269.0	16,836.0	8,177.6	8,492.1
3. Centrally Sponsored Schemes	2,76,51,179.2	4,80,11,801.6	4,49,98,438.7	4,98,20,998.3
4. NEC/ Special Plan Scheme	-	-	-	-
5. Finance Commission Grants	1,43,91,717.9	1,51,52,516.5	1,54,88,817.8	1,41,59,619.4
i) Post Devolution Revenue Deficit Grants	48,10,971.4	25,79,918.0	25,37,201.0	14,84,125.0
ii) Grants for Rural Local Bodies	44,26,829.2	56,26,048.7	60,06,155.4	54,88,431.4
iii) Grants for Urban Local Bodies	21,55,754.7	28,88,407.2	30,60,584.8	28,73,414.1
iv) Grant in aid for State Disaster Response Fund	20,13,709.0	23,80,851.4	23,42,606.9	24,36,266.6
v) Others (including Health Sector Grants)	9,84,453.6	16,77,291.2	15,42,269.7	18,77,382.3
6. Grants under proviso to Article 275(1) of the Constitution	60,506.5	3,20,667.6	3,30,659.6	2,20,103.3
7. Other Grants	1,06,81,102.9	84,68,147.7	79,38,809.2	80,61,151.9
of which: GST Compensation (1)#	-	-	-	-
GST Compensation (2)#	45,46,423.5	8,26,197.4	6,88,220.7	3,60,821.4

@ : Include Non-Ferrous Mining and Metallurgical Industries and Other Industries.

* : Include receipts from Dairy Development, Land Reforms, Other Rural Development Programmes, Hill Areas, Civil Aviation, Inland Water Transport, Foreign Trade and Export Promotion, Non-conventional Energy Sources, General Economic Services, Civil Supplies, Roads and Bridges, etc.

Also see notes to Appendices.

** : The following steps must be done to compare this revised structure with earlier year's published one. From components 1 to 4, there is no change in format. To get statutory grants total, 5 and 6 are required to be added. To get non-Plan Grants, 5,6 and 7 are required to be added.

: Compensation for Loss of Revenue Arising out of Implementation of GST (States have reported under 1601(08(110)) and 1601(08(114)).

Note: Data pertaining to UT of Jammu and Kashmir for 2023-24 is taken from CAG.

Source: Budget documents of State governments. Details in methodology.