

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

(Rs. lakh)

Item	KERALA				MADHYA PRADESH			
	2007-08 (Accounts)	2008-09 (Budget Estimates)	2008-09 (Revised Estimates)	2009-10 (Budget Estimates)	2007-08 (Accounts)	2008-09 (Budget Estimates)	2008-09 (Revised Estimates)	2009-10 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	2,110,679	2,493,573	2,506,326	2,815,389	3,068,874	3,440,378	3,494,900	3,996,103
I. TAX REVENUE (A+B)	1,772,064	2,049,138	2,064,458	2,364,540	2,222,114	2,474,504	2,476,752	2,712,286
A. State's Own Tax Revenue (1 to 3)	1,366,894	1,578,085	1,593,404	1,822,828	1,201,818	1,421,481	1,400,186	1,607,545
1. Taxes on Income (i+ii)	2,205	739	813	852	19,297	20,301	15,650	19,883
i) Agricultural Income Tax	2,205	739	813	852	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	19,297	20,301	15,650	19,883
2. Taxes on Property and Capital Transactions (i to iii)	213,490	261,417	249,033	285,491	166,069	196,745	185,601	172,181
i) Land Revenue	4,721	8,413	5,173	5,250	12,915	12,745	15,601	16,181
ii) Stamps and Registration Fees	202,797	242,056	237,272	272,863	153,154	184,000	170,000	156,000
iii) Urban Immovable Property Tax	5,973	10,948	6,588	7,378	—	—	—	—
3. Taxes on Commodities and Services (i to vii)	1,151,199	1,315,929	1,343,558	1,536,484	1,016,452	1,204,435	1,198,935	1,415,481
i) Sales Tax (a to f)	937,176	1,061,639	1,101,102	1,273,394	604,507	660,000	672,000	801,211
a) State Sales Tax / VAT	834,976	1,008,984	1,076,247	1,255,149	548,814	613,448	625,448	753,065
b) Central Sales Tax	101,621	35,322	24,170	17,460	55,693	46,552	46,552	48,146
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	1	1	1	1	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	578	17,333	684	785	—	—	—	—
ii) State Excise	116,925	129,985	130,956	144,052	185,383	207,500	215,000	276,000
iii) Taxes on Vehicles	85,317	100,864	90,437	95,863	70,262	100,000	100,000	90,000
iv) Taxes on Goods and Passengers	—	—	—	—	91,644	120,000	120,000	146,000
v) Taxes and Duties on Electricity	3,904	13,620	4,294	4,724	62,608	115,000	90,000	100,000
vi) Entertainment Tax	123	171	269	351	1,242	1,915	1,915	2,248
vii) Other Taxes and Duties	7,754	9,650	16,500	18,100	808	20	20	22
B. Share in Central Taxes (i to ix)	405,170	471,054	471,054	541,712	1,020,296	1,053,023	1,076,566	1,104,741
i) Corporation Tax	128,589	144,420	144,420	166,084	323,814	322,847	314,150	445,930
ii) Income Tax	86,308	90,253	90,253	103,791	217,340	201,758	207,379	217,280
iii) Estate Duty	—	—	—	—	—	—	—	—
iv) Other Taxes on Income and Expenditure	-6	-22	-22	-26	-16	-51	-18	-27
v) Taxes on Wealth	143	195	195	224	359	436	375	427
vi) Customs	76,585	94,091	94,091	108,204	192,856	210,337	224,648	184,573
vii) Union Excise Duties	73,110	92,443	92,443	106,309	184,106	206,652	200,292	124,509
viii) Service Tax	40,457	49,735	49,735	57,195	101,876	111,179	129,782	132,094
ix) Other Taxes and Duties on Commodities and Services	-16	-61	-61	-70	-39	-135	-43	-45
II. NON-TAX REVENUE (C+D)	338,615	444,434	441,868	450,850	846,759	965,874	1,018,148	1,283,817
C. State's Own Non-Tax Revenue (1 to 6)	120,955	129,356	129,677	145,958	273,818	301,770	314,531	393,654
1. Interest Receipts	6,965	5,116	7,853	8,920	20,698	49,548	14,940	17,698
2. Dividends and Profits	2,863	3,450	3,236	3,656	5,923	6,171	10,593	9,791

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

(Rs. lakh)

Item	KERALA				MADHYA PRADESH			
	2007-08 (Accounts)	2008-09 (Budget Estimates)	2008-09 (Revised Estimates)	2009-10 (Budget Estimates)	2007-08 (Accounts)	2008-09 (Budget Estimates)	2008-09 (Revised Estimates)	2009-10 (Budget Estimates)
1	2	3	4	5	2	3	4	5
3. General Services	52,609	63,341	61,856	69,787	50,890	17,444	53,467	22,748
of which: State Lotteries	32,525	42,000	42,000	47,460	—	—	—	—
4. Social Services (i to ix)	14,779	19,733	16,960	18,854	9,580	5,467	38,649	59,362
i) Education, Sports, Art and Culture	10,089	13,861	11,716	12,895	1,375	365	34,360	50,523
ii) Medical and Public Health	3,692	4,211	4,042	4,689	2,193	2,323	2,746	4,304
iii) Family Welfare	14	26	13	13	16	118	118	50
iv) Housing	76	223	86	97	1,402	1,250	353	2,760
v) Urban Development	118	141	141	153	183	143	100	719
vi) Labour and Employment	525	636	647	688	861	405	449	472
vii) Social Security and Welfare	147	118	152	152	735	4	—	4
viii) Water Supply and Sanitation	—	314	1	1	591	825	438	442
ix) Others	117	203	162	166	2,225	35	85	89
5. Fiscal Services	—	—	—	—	3	—	—	—
6. Economic Services (i to xvii)	43,739	37,715	39,773	44,742	186,724	223,139	196,882	284,055
i) Crop Husbandry	1,091	1,961	1,577	1,649	1,506	7,645	1,326	1,582
ii) Animal Husbandry	526	691	673	529	261	260	223	223
iii) Fisheries	347	324	324	384	183	199	205	215
iv) Forestry and Wildlife	15,445	19,121	21,199	22,780	60,889	60,000	61,033	85,000
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	3,652	4,319	4,319	4,663	2,929	1,697	1,036	1,033
vii) Other Agricultural Programmes	11	8	10	11	791	1,134	1,134	1,140
viii) Major and Medium Irrigation projects	513	654	841	885	3,742	3,646	5,385	7,323
ix) Minor Irrigations	200	185	208	215	1,340	681	1,112	2,752
x) Power	—	—	—	—	1	25,000	200	25,261
xi) Petroleum	1	1	1	1	—	1	1	—
xii) Village and Small Industries	584	614	614	825	239	320	89	114
xiii) Industries@	15,863	3,768	3,769	6,258	113,022	120,575	123,062	157,190
xiv) Ports and Light Houses	212	284	245	272	—	—	—	—
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	442	509	511	530	—	—	—	—
xvii) Others*	4,851	5,276	5,482	5,739	1,822	1,983	2,077	2,222
D. Grants from the Centre (1 to 5)	217,659	315,079	312,191	304,892	572,941	664,104	703,617	890,163
1. State Plan Schemes	101,387	173,077	173,803	170,326	251,980	327,576	324,626	445,367
of which:								
Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	3,656	—	—	—	22,031	124,596	148,272	114,864
3. Centrally Sponsored Schemes	41,371	85,541	85,541	82,014	178,627	93,853	109,030	193,215
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	71,245	56,461	52,847	52,552	120,303	118,080	121,690	136,717
a) Statutory Grants	41,326	46,121	41,326	41,326	101,717	—	—	—
b) Grants for relief on account of Natural Calamities	7,070	7,424	7,424	7,795	—	20,804	20,804	21,441
c) Others	22,849	2,915	4,097	3,431	18,586	97,276	100,886	115,276

Appendix I

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

(Rs. lakh)

Item	MAHARASHTRA				MANIPUR			
	2007-08 (Accounts)	2008-09 (Budget Estimates)	2008-09 (Revised Estimates)	2009-10 (Budget Estimates)	2007-08 (Accounts)	2008-09 (Budget Estimates)	2008-09 (Revised Estimates)	2009-10 (Budget Estimates)
1	2	3	4	5	2	3	4	5
TOTAL REVENUE (I+II)	7,958,315	7,991,086	8,286,993	8,906,065	350,826	363,694	394,793	400,460
I. TAX REVENUE (A+B)	5,512,563	6,083,923	5,810,305	5,955,415	69,784	75,395	80,861	80,309
A. State's Own Tax Revenue (1 to 3)	4,752,816	5,189,346	5,008,785	5,098,584	14,741	16,001	15,989	18,228
1. Taxes on Income (i+ii)	148,840	145,000	145,000	160,000	1,472	1,568	1,572	1,792
i) Agricultural Income Tax	5	—	—	—	—	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	148,835	145,000	145,000	160,000	1,472	1,568	1,572	1,792
2. Taxes on Property and Capital Transactions (i to iii)	906,179	1,030,000	930,000	1,037,000	368	456	456	520
i) Land Revenue	51,222	70,000	70,000	77,000	75	120	120	137
ii) Stamps and Registration Fees	854,957	960,000	860,000	960,000	293	336	336	383
iii) Urban Immovable Property Tax	—	—	—	—	—	—	—	—
3. Taxes on Commodities and Services (i to vii)	3,697,798	4,014,346	3,933,785	3,901,584	12,901	13,977	13,961	15,916
i) Sales Tax (a to f)	2,675,280	2,903,900	2,843,900	2,700,600	12,075	12,880	12,880	14,683
a) State Sales Tax / VAT	2,436,199	2,000,000	1,940,000	1,840,000	12,075	12,880	12,880	14,683
b) Central Sales Tax	238,458	199,600	199,600	120,000	—	—	—	—
c) Sales Tax on Motor Spirit and Lubricants	1	704,000	704,000	740,000	—	—	—	—
d) Surcharge on Sales Tax	4	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	618	300	300	600	—	—	—	—
ii) State Excise	396,305	450,000	430,000	480,000	375	447	447	510
iii) Taxes on Vehicles	214,310	242,618	220,000	260,000	357	491	491	560
iv) Taxes on Goods and Passengers	38,827	59,400	61,788	66,529	76	105	86	98
v) Taxes and Duties on Electricity	268,787	260,000	280,000	300,000	—	34	34	39
vi) Entertainment Tax	40,974	36,000	36,000	39,000	—	—	—	—
vii) Other Taxes and Duties	63,314	62,428	62,097	55,455	18	20	23	26
B. Share in Central Taxes (i to ix)	759,747	894,577	801,520	856,831	55,043	59,394	64,872	62,081
i) Corporation Tax	241,111	293,335	262,833	316,272	17,467	18,205	21,250	22,912
ii) Income Tax	161,831	184,198	165,042	177,900	11,724	11,377	13,344	12,888
iii) Estate Duty	—	—	—	—	—	—	—	—
iv) Other Taxes on Income and Expenditure	-21	-12	-11	-20	—	—	—	—
v) Taxes on Wealth	268	279	250	318	19	24	20	23
vi) Customs	143,600	170,995	153,212	155,946	10,403	11,860	12,388	11,297
vii) Union Excise Duties	137,085	149,137	133,628	102,062	9,931	11,653	10,804	7,394
viii) Service Tax	75,873	96,645	86,592	104,389	5,499	6,274	7,066	7,567
ix) Other Taxes and Duties on Commodities and Services	—	—	-26	-36	—	—	—	—
II. NON-TAX REVENUE (C+D)	2,445,752	1,907,163	2,476,688	2,950,650	281,042	288,299	313,932	320,151
C. State's Own Non-Tax Revenue (1 to 6)	1,694,797	671,467	1,046,109	1,389,412	16,471	21,137	19,522	20,982
1. Interest Receipts	117,017	108,536	124,488	111,372	2,761	3,500	3,500	3,850
2. Dividends and Profits	12,200	453	745	461	—	1	1	1

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

(Rs. lakh)

Item	MAHARASHTRA				MANIPUR			
	2007-08 (Accounts)	2008-09 (Budget Estimates)	2008-09 (Revised Estimates)	2009-10 (Budget Estimates)	2007-08 (Accounts)	2008-09 (Budget Estimates)	2008-09 (Revised Estimates)	2009-10 (Budget Estimates)
1	2	3	4	5	2	3	4	5
3. General Services	1,194,595	153,597	420,153	780,908	6,231	6,569	6,628	7,206
of which: State Lotteries	2,825	82,639	4,300	66,337	—	—	—	—
4. Social Services (i to ix)	65,459	57,356	88,906	93,273	479	577	578	635
i) Education, Sports, Art and Culture	12,225	12,212	12,212	12,823	90	137	137	151
ii) Medical and Public Health	17,069	19,904	19,800	22,968	25	37	37	41
iii) Family Welfare	512	1,151	1,151	1,005	—	—	—	—
iv) Housing	5,545	3,500	3,578	3,936	172	158	158	174
v) Urban Development	8,446	5,925	33,567	33,567	—	—	—	—
vi) Labour and Employment	4,969	5,014	3,872	3,250	4	5	5	5
vii) Social Security and Welfare	5,259	5,486	5,694	6,378	23	—	—	—
viii) Water Supply and Sanitation	3,472	980	980	978	158	231	231	254
ix) Others	7,963	3,184	8,053	8,368	7	10	10	10
5. Fiscal Services	6	—	—	—	—	—	—	—
6. Economic Services (i to xvii)	305,520	351,525	411,816	403,398	7,000	10,490	8,816	9,290
i) Crop Husbandry	2,661	2,831	3,608	3,756	10	15	15	17
ii) Animal Husbandry	1,274	1,870	1,869	1,817	9	10	10	11
iii) Fisheries	694	540	620	733	6	10	10	11
iv) Forestry and Wildlife	19,573	25,431	25,431	26,703	145	231	231	254
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	6,772	10,376	7,776	8,025	12	12	12	13
vii) Other Agricultural Programmes	242	311	304	374	2	1	1	1
viii) Major and Medium Irrigation projects	62,641	71,858	72,856	78,724	526	950	950	1,045
ix) Minor Irrigations	4,787	5,812	5,823	6,336	13	10	10	11
x) Power	34,407	39,958	79,000	77,300	6,229	7,126	7,500	7,839
xi) Petroleum	6	—	—	—	—	—	—	—
xii) Village and Small Industries	611	600	739	205	8	8	8	9
xiii) Industries@	109,402	114,758	138,495	137,369	1	10	10	11
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	—	—	—	—	—	—	—	—
xvi) Tourism	237	—	—	—	9	5	5	5
xvii) Others*	62,212	77,180	75,295	62,057	31	2,103	54	64
D. Grants from the Centre (1 to 5)	750,955	1,235,696	1,430,579	1,561,238	264,571	267,162	294,410	299,169
1. State Plan Schemes	377,966	655,904	656,060	848,471	141,771	148,850	154,267	173,100
of which:								
Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	6,245	514	514	171	752	6,500	8,083	4,942
3. Centrally Sponsored Schemes	156,106	180,128	341,412	127,406	20,589	9,121	23,986	14,666
4. NEC/ Special Plan Scheme	—	—	—	—	4,675	2,657	5,512	3,730
5. Non-Plan Grants (a to c)	210,639	399,150	432,594	585,190	96,784	100,034	102,562	102,731
a) Statutory Grants	5,527	10,000	10,000	10,000	92,184	96,271	97,778	97,918
b) Grants for relief on account of Natural Calamities	21,662	—	—	—	—	—	—	—
c) Others	183,450	389,150	422,594	575,190	4,600	3,763	4,784	4,813