

Appendix I

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

(Rs. lakh)

Item	PUNJAB				RAJASTHAN			
	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)	1,923,762	2,326,102	2,291,942	2,407,234	3,078,062	3,298,625	3,438,318	3,826,796
I. TAX REVENUE (A+B)	1,187,416	1,357,248	1,392,581	1,658,969	2,180,233	2,443,971	2,413,129	2,635,996
A. State's Own Tax Revenue (1 to 3)	989,925	1,124,701	1,154,734	1,406,239	1,327,473	1,456,228	1,513,429	1,674,229
1. Taxes on Income (i+ii)	—	—	—	—	5	—	—	—
i) Agricultural Income Tax	—	—	—	—	1	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	4	—	—	—
2. Taxes on Property and Capital Transactions (i to iii)	158,516	188,900	191,900	221,997	175,068	200,394	192,006	211,006
i) Land Revenue	1,731	1,900	1,900	1,997	15,529	21,206	14,506	25,006
ii) Stamps and Registration Fees	156,784	187,000	190,000	220,000	154,435	172,500	157,500	165,000
iii) Urban Immovable Property Tax	—	—	—	—	5,103	6,688	20,000	21,000
3. Taxes on Commodities and Services (i to vii)	831,410	935,801	962,834	1,184,242	1,152,400	1,255,834	1,321,423	1,463,223
i) Sales Tax (a to f)	534,249	629,000	652,962	832,000	775,074	850,000	910,000	1,003,000
a) State Sales Tax / VAT	491,985	551,520	—	—	712,637	785,760	841,919	934,364
b) Central Sales Tax	32,845	39,400	652,962	832,000	40,490	45,536	45,536	43,036
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	9,210	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	38,080	—	—	—	—	—	—
f) Other Receipts	208	—	—	—	21,946	18,704	22,545	25,599
ii) State Excise	186,152	183,001	181,072	200,083	180,512	191,000	202,500	230,000
iii) Taxes on Vehicles	49,945	57,600	57,600	61,056	116,440	115,300	120,000	130,000
iv) Taxes on Goods and Passengers	—	—	—	—	16,061	30,000	19,000	22,500
v) Taxes and Duties on Electricity	60,380	65,300	70,300	90,003	58,423	63,534	63,923	70,723
vi) Entertainment Tax	544	650	900	1,100	1,550	1,700	1,700	2,000
vii) Other Taxes and Duties	139	250	—	—	4,341	4,300	4,300	5,000
B. Share in Central Taxes (i to ix)	197,491	232,547	237,847	252,730	852,760	987,743	899,700	961,767
i) Corporation Tax	62,678	76,254	72,954	79,998	270,641	302,831	275,829	355,007
ii) Income Tax	42,069	47,883	47,983	50,839	181,651	189,249	172,356	199,688
iii) Estate Duty	—	—	—	—	—	—	—	—
iv) Other Taxes on Income and Expenditure	-3	-3	-3	-3	-14	-48	-44	-23
v) Taxes on Wealth	70	73	73	70	300	409	372	357
vi) Customs	37,330	44,451	47,951	50,665	161,187	197,296	179,703	175,045
vii) Union Excise Duties	35,636	38,769	43,769	43,113	153,874	193,839	176,587	114,562
viii) Service Tax	19,719	25,120	25,120	28,047	85,154	104,295	95,012	117,172
ix) Other Taxes and Duties on Commodities and Services	-8	—	—	—	-33	-127	-116	-41
II. NON-TAX REVENUE (C+D)	736,346	968,854	899,360	748,266	897,829	854,654	1,025,189	1,190,800
C. State's Own Non-Tax Revenue (1 to 6)	525,397	539,110	677,069	543,261	405,393	359,117	383,991	528,300
1. Interest Receipts	34,838	19,919	22,176	13,776	111,243	100,687	118,962	118,932
2. Dividends and Profits	40	148	160	160	1,267	2,963	4,290	4,290

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

(Rs. lakh)

Item	PUNJAB				RAJASTHAN			
	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	437,358	450,564	570,394	471,745	115,300	64,808	77,188	158,534
of which: State Lotteries	350,605	375,062	375,062	372,459	—	—	—	—
4. Social Services (i to ix)	19,824	22,715	26,008	24,603	28,508	29,082	31,183	33,700
i) Education, Sports, Art and Culture	2,824	3,086	3,368	3,593	2,723	2,299	2,982	3,761
ii) Medical and Public Health	4,812	5,073	5,330	5,613	3,911	2,973	3,647	3,184
iii) Family Welfare	26	46	38	39	58	31	31	31
iv) Housing	211	250	232	255	327	332	498	664
v) Urban Development	6,356	8,270	10,978	8,290	48	38	60	66
vi) Labour and Employment	834	1,050	1,049	1,103	397	327	355	370
vii) Social Security and Welfare	946	1,300	951	1,249	365	252	330	365
viii) Water Supply and Sanitation	3,636	3,620	4,000	4,400	20,416	22,587	23,000	25,000
ix) Others	180	20	62	61	264	242	280	258
5. Fiscal Services	—	—	—	—	—	—	—	—
6. Economic Services (i to xvii)	33,337	45,764	58,331	32,978	149,075	161,576	152,366	212,844
i) Crop Husbandry	667	1,185	1,065	1,077	238	249	254	269
ii) Animal Husbandry	473	603	603	634	3,437	151	875	175
iii) Fisheries	95	145	145	155	875	775	975	2,000
iv) Forestry and Wildlife	1,470	1,770	1,500	1,600	5,830	5,379	5,379	5,679
v) Plantations	—	—	—	—	—	—	—	—
vi) Co-operation	460	610	500	600	2,701	1,987	2,500	3,000
vii) Other Agricultural Programmes	3,463	3,880	3,100	3,492	310	359	333	512
viii) Major and Medium Irrigation projects	2,002	2,440	2,747	2,958	5,792	5,678	6,745	5,976
ix) Minor Irrigations	249	16	16	16	1,361	2,902	2,188	2,820
x) Power	—	—	—	—	845	50	300	320
xi) Petroleum	—	—	—	—	893	950	2,550	43,100
xii) Village and Small Industries	72	62	72	139	378	60	80	85
xiii) Industries@	1,649	1,543	2,500	3,000	122,751	140,056	126,610	145,112
xiv) Ports and Light Houses	—	—	—	—	—	—	—	—
xv) Road Transport	15,526	23,267	14,290	15,140	—	—	—	—
xvi) Tourism	—	—	—	—	1,519	1,520	1,520	1,520
xvii) Others*	7,211	10,243	31,793	4,167	2,145	1,459	2,057	2,276
D. Grants from the Centre (1 to 5)	210,949	429,744	222,292	205,004	492,436	495,538	641,198	662,501
1. State Plan Schemes	61,767	109,300	68,425	87,287	176,861	138,562	223,102	213,119
of which:								
Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	1,343	38,139	29,656	18,933	6,682	—	—	—
3. Centrally Sponsored Schemes	36,566	218,261	80,075	53,921	202,637	252,036	281,261	320,093
4. NEC/ Special Plan Scheme	—	—	—	—	1,188	—	—	—
5. Non-Plan Grants (a to c)	111,274	64,044	44,136	44,863	105,068	104,940	136,835	129,289
a) Statutory Grants	—	—	—	—	72,272	64,723	94,141	81,855
b) Grants for relief on account of Natural Calamities	—	—	—	—	25,734	36,087	36,087	37,890
c) Others	111,274	64,044	44,136	44,863	7,063	4,130	6,607	9,544

Appendix I

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

(Rs. lakh)

Item	SIKKIM				TAMIL NADU			
	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)	269,942	268,921	297,245	298,923	4,752,052	5,150,563	5,541,029	5,827,114
I. TAX REVENUE (A+B)	54,298	45,199	56,816	55,090	3,768,437	4,265,274	4,303,077	4,767,421
A. State's Own Tax Revenue (1 to 3)	19,786	15,110	16,179	17,720	2,961,910	3,315,610	3,452,149	3,857,800
1. Taxes on Income (i+ii)	4,910	4,230	150	168	11	—	—	—
i) Agricultural Income Tax	—	—	—	—	11	—	—	—
ii) Taxes on Professions, Trades, Callings and Employment	4,910	4,230	150	168	—	—	—	—
2. Taxes on Property and Capital Transactions (i to iii)	701	344	624	699	389,852	505,302	462,532	514,192
i) Land Revenue	275	111	308	345	7,803	14,618	17,756	2,998
ii) Stamps and Registration Fees	426	233	316	354	380,474	488,890	442,982	509,399
iii) Urban Immovable Property Tax	—	—	—	—	1,575	1,794	1,794	1,794
3. Taxes on Commodities and Services (i to vii)	14,175	10,536	15,405	16,853	2,572,048	2,810,308	2,989,616	3,343,608
i) Sales Tax (a to f)	8,132	5,600	8,637	9,650	1,815,636	1,941,774	2,090,600	2,324,253
a) State Sales Tax / VAT	2,589	2,600	2,900	3,248	1,643,412	1,814,074	1,976,932	2,204,902
b) Central Sales Tax	599	200	200	200	172,224	127,700	113,668	119,351
c) Sales Tax on Motor Spirit and Lubricants	—	—	—	—	—	—	—	—
d) Surcharge on Sales Tax	—	—	—	—	—	—	—	—
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	—
f) Other Receipts	4,944	2,800	5,537	6,202	—	—	—	—
ii) State Excise	3,794	3,050	4,250	4,760	476,406	532,960	570,918	656,556
iii) Taxes on Vehicles	622	400	697	780	148,321	170,760	172,634	199,438
iv) Taxes on Goods and Passengers	—	—	—	—	109,747	115,106	95,809	100,980
v) Taxes and Duties on Electricity	—	—	—	—	3,722	25,009	36,078	36,178
vi) Entertainment Tax	56	55	62	70	909	681	572	440
vii) Other Taxes and Duties	1,570	1,431	1,759	1,593	17,307	24,018	23,006	25,764
B. Share in Central Taxes (i to ix)	34,512	30,089	40,637	37,370	806,527	949,664	850,928	909,621
i) Corporation Tax	10,953	11,411	13,325	15,084	255,973	311,415	279,037	335,766
ii) Income Tax	7,352	—	8,368	7,350	171,805	195,551	175,220	188,865
iii) Estate Duty	—	—	—	—	—	—	—	—
iv) Other Taxes on Income and Expenditure	—	—	-1	-1	-13	-13	-12	-21
v) Taxes on Wealth	12	—	13	14	284	297	266	338
vi) Customs	6,523	7,438	7,768	6,243	152,451	181,535	162,661	165,558
vii) Union Excise Duties	6,227	7,308	6,775	4,212	145,534	158,329	141,868	108,353
viii) Service Tax	3,446	3,932	4,390	4,469	80,524	102,581	91,916	110,801
ix) Other Taxes and Duties on Commodities and Services	-1	—	-1	-1	-31	-31	-28	-39
II. NON-TAX REVENUE (C+D)	215,645	223,722	240,429	243,834	983,613	885,289	1,237,951	1,059,693
C. State's Own Non-Tax Revenue (1 to 6)	141,374	114,627	118,814	117,229	330,436	327,693	564,474	340,427
1. Interest Receipts	1,510	308	2,564	308	124,249	107,718	130,533	97,773
2. Dividends and Profits	68	75	75	75	3,971	3,255	1,599	1,601

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

(Rs. lakh)

Item	SIKKIM				TAMIL NADU			
	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	126,033	96,477	97,276	96,902	55,761	59,202	66,781	68,730
of which: State Lotteries	123,255	94,336	95,136	94,341	—	—	—	—
4. Social Services (i to ix)	642	474	566	553	55,170	59,917	58,861	63,595
i) Education, Sports, Art and Culture	118	67	103	85	30,140	35,612	28,947	32,091
ii) Medical and Public Health	114	50	68	55	9,756	9,531	12,019	11,411
iii) Family Welfare	—	—	—	—	8	2,415	5,214	6,914
iv) Housing	29	36	36	36	3,026	4,848	3,883	4,478
v) Urban Development	127	74	94	94	3,789	615	824	775
vi) Labour and Employment	19	10	12	10	3,619	3,410	3,340	3,414
vii) Social Security and Welfare	3	1	1	1	3,772	2,738	3,447	3,593
viii) Water Supply and Sanitation	211	225	240	260	79	28	137	28
ix) Others	22	11	12	12	982	720	1,050	892
5. Fiscal Services	—	—	—	—	—	—	—	—
6. Economic Services (i to xvii)	13,121	17,293	18,334	19,391	91,285	97,601	306,699	108,727
i) Crop Husbandry	164	34	34	34	8,241	9,478	8,945	8,607
ii) Animal Husbandry	43	40	40	45	722	832	820	868
iii) Fisheries	2	2	2	2	2,127	1,468	3,030	3,169
iv) Forestry and Wildlife	1,095	800	800	810	4,642	11,056	5,642	7,201
v) Plantations	210	220	220	250	803	—	—	—
vi) Co-operation	2	—	—	—	1,701	1,633	2,041	2,103
vii) Other Agricultural Programmes	99	10	23	10	2,234	3,276	2,148	2,696
viii) Major and Medium Irrigation projects	—	—	—	—	1,914	2,261	4,464	2,073
ix) Minor Irrigations	16	10	105	12	167	238	186	236
x) Power	9,766	14,600	15,400	16,500	—	—	—	—
xi) Petroleum	—	—	—	—	1	—	—	—
xii) Village and Small Industries	23	15	15	25	1,507	630	771	772
xiii) Industries@	7	26	28	25	58,194	59,342	270,871	72,512
xiv) Ports and Light Houses	—	—	—	—	100	100	—	—
xv) Road Transport	1,562	1,400	1,530	1,535	—	—	—	—
xvi) Tourism	118	123	123	130	2,273	1,615	1,897	2,800
xvii) Others*	14	13	13	13	6,659	5,672	5,885	5,690
D. Grants from the Centre (1 to 5)	74,271	109,095	121,615	126,605	653,177	557,596	673,478	719,266
1. State Plan Schemes	45,522	59,704	66,049	92,476	216,579	283,689	253,848	283,593
of which:								
Advance release of Plan Assistance for Natural Calamities	—	—	—	—	—	—	—	—
2. Central Plan Schemes	451	300	455	520	8,111	5,198	9,236	20,799
3. Centrally Sponsored Schemes	16,022	36,801	41,133	23,412	82,197	57,433	125,114	100,611
4. NEC/ Special Plan Scheme	3,574	7,068	7,284	7,116	—	—	—	—
5. Non-Plan Grants (a to c)	8,702	5,222	6,694	3,081	346,289	211,276	285,280	314,263
a) Statutory Grants	5,286	2,194	2,194	—	52,990	37,300	37,023	37,023
b) Grants for relief on account of Natural Calamities	2,746	1,435	2,271	1,478	17,288	18,152	22,917	14,295
c) Others	670	1,593	2,229	1,603	276,012	155,824	225,340	262,945