

## Tax Revenue

(In crores of Rupees)

Tax Revenue	Major Head	Actual 2010-2011	Budget 2011-2012	Revised 2011-2012	Budget 2012-2013
<b>Tax Revenue</b>					
<b>1. Corporation Tax</b>					
1.01. Collections	0020	280267.60	333525.00	303507.00	345823.00
1.02. Surcharge	0020	8218.40	15009.00	13658.00	15562.00
1.03. Education Cess	0020	8627.57	10456.00	9515.00	10842.00
1.04. Miscellaneous receipts	0020	1574.32	1000.00	1000.00	1000.00
<i>Total-Corporation Tax</i>		<i>298687.89</i>	<i>359990.00</i>	<i>327680.00</i>	<i>373227.00</i>
<b>2. Taxes on Income</b>					
2.01. Collections	0021	132820.78	158981.00	161139.00	183678.00
2.02. Surcharge	0021	373.19	50.00	50.00	...
2.03. Education Cess	0021	5125.05	4995.00	4990.00	5688.00
2.04. Miscellaneous receipts	0021	750.00	500.00	500.00	500.00
2.05. Banking Transaction Tax (BCTT)	0036	158.12	...	...	...
2.06. Security Transaction Tax	0034	7155.42	7500.00	5200.00	5920.00
2.07. Hotel Receipts Tax	0023	3.18	...	...	...
2.08. Interest Tax	0024	3.74	...	...	...
2.09. Fringe Benefit Tax	0026	167.98	...	...	...
2.10. Other Taxes on Income and Expenditure	0028	29.08	...	...	...
<i>Total-Taxes on Income</i>		<i>146586.54</i>	<i>172026.00</i>	<i>171879.00</i>	<i>195786.00</i>
<b>3. Wealth Tax</b>					
3.01. Estate Duty	0031	0.24	...	...	...
3.02. Taxes on Wealth	0032	686.83	635.00	1092.00	1244.00
3.03. Gift Tax	0033	0.38	...	...	...
<i>Total-Wealth Tax</i>		<i>687.45</i>	<i>635.00</i>	<i>1092.00</i>	<i>1244.00</i>
<b>4. Customs</b>					
4.01. Import Duties					
4.01.01. Basic Duties	0037	46982.97	59365.00	47130.00	55610.00
4.01.02. Additional Duty of Customs (CVD)	0037	52762.97	59235.00	65310.00	83700.00
4.01.03. Special CV Duty	0037	18288.89	20250.00	22814.00	28200.00
4.01.04. Additional Duty of Customs on Motor Spirit	0037	1259.58	...	170.00	...
4.01.05. Additional Duty of Custom on High Speed Diesel Oil	0037	1382.95	...	220.00	...
4.01.06. Special Additional Duty of Customs on Motor Spirit	0037	2588.35	...	510.00	...
4.01.07. National Calamity Contingent Duty	0037	1121.49	1280.00	1080.00	1300.00
4.01.08. Education Cess	0037	3130.76	3400.00	3620.00	4200.00
4.01.09. Secondary & Higher Education Cess	0037	1595.81	1745.00	1881.00	2100.00
<i>Total-Import Duties</i>		<i>129113.77</i>	<i>145275.00</i>	<i>142735.00</i>	<i>175110.00</i>
4.02. Export Duty	0037	3140.01	2625.00	6000.00	6500.00
4.03. Cesses on Exports	0037	132.74	195.00	65.00	70.00
4.04. Other Receipts	0037	3425.99	3605.00	4200.00	5014.00
<i>Total-Customs</i>		<i>135812.51</i>	<i>151700.00</i>	<i>153000.00</i>	<i>186694.00</i>
<b>5. Union Excise Duties</b>					
5.01. Basic & Special Excise Duties excluding Cess on Motor Spirit & High Speed Diesel Oil	0038	87943.89	108443.00	93425.00	120130.00
5.02. Additional Duty of Excise on Motor Spirit	0038	3417.12	3070.00	3757.00	4150.00
5.03. Additional Duty of Excise on High Speed Diesel Oil	0038	13561.81	14630.00	14530.00	15800.00
5.04. National Calamity Contingent Duty	0038	2813.34	3330.00	2918.00	3500.00
5.05. Special Additional Duty of Excise on Motor Spirit	0038	10206.80	11975.00	11157.00	13400.00
5.06. Surcharge on Pan Masala and Tobacco Products	0038	1065.64	1285.00	1076.00	1250.00
5.07. Cesses administered by Department of Revenue					

(In crores of Rupees)

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5.07.01. Education Cess	0038	3072.70	3475.00	3237.00	4000.00
5.07.02. Secondary & Higher Education Cess	0038	1545.58	1810.00	1610.00	2000.00
5.07.03. Others	0038	12193.30	11190.00	14290.00	24770.00
5.07.04. Clean Energy Cess	0038	1066.46	3480.00	3249.40	3864.20
<i>Total-Cesses administered by Department of Revenue</i>		<i>17878.04</i>	<i>19955.00</i>	<i>22386.40</i>	<i>34634.20</i>
5.08. Cesses administered by Other Departments					
5.08.01. Coal and Coke	0038	520.96	575.00	540.00	560.00
5.08.02. Salt	0038	3.39	3.66	3.69	3.75
5.08.03. Rubber	0038	101.18	110.00	110.00	110.00
5.08.04. Mica	0038	1.95	2.00	2.00	2.15
5.08.05. Iron Ore, Maganese Ore & Chrome Ore	0038	12.49	12.00	12.00	13.56
5.08.06. Lime Stone and Dolomite	0038	11.89	5.00	5.00	13.05
5.08.07. Cine Workers	0038	1.73	1.50	1.50	1.63
5.08.08. Prevention & Control of (Air & Water) Pollution	0045	235.94	250.00	236.00	250.00
5.08.08.01. Less-Receipts netted against expenditure	0045	-235.94	-250.00	-236.00	-250.00
<i>Net</i>		<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
5.08.09. Research and Development	0045	592.47	561.00	616.00	616.00
5.08.10. Beedi Fund	0038	160.00	150.00	150.00	160.00
5.08.11. Cess under other Accounts	0045	5.63	5.00	5.00	5.00
5.08.12. Cess Collection on Textiles & Textile Machinery	0038	0.71	2.50	1.00	1.00
<i>Net-Cesses administered by Other Departments</i>		<i>1412.40</i>	<i>1427.66</i>	<i>1446.19</i>	<i>1486.14</i>
<i>Net-Union Excise Duties</i>		<i>138299.04</i>	<i>164115.66</i>	<i>150695.59</i>	<i>194350.34</i>
<b>6. Service Tax</b>					
6.01. Collections	0044	68947.45	79611.65	92392.00	120350.00
6.02. Education Cess	0044	1378.95	1592.23	1807.00	2450.00
6.03. Secondary & Higher Education Cess	0044	689.47	796.12	801.00	1200.00
<i>Total-Service Tax</i>		<i>71015.87</i>	<i>82000.00</i>	<i>95000.00</i>	<i>124000.00</i>
<b>7. Other Taxes and Duties on Commodities and Services</b>					
7.01. Taxes on Sale, Trade etc.	0040	0.23	...	...	...
7.02. Other Taxes	0045	...	...	...	...
<i>Total-Other Taxes and Duties on Commodities and Services</i>		<i>0.23</i>	<i>...</i>	<i>...</i>	<i>...</i>
<b>8. Taxes of Union Territories</b>					
8.01. Land Revenue	0710	1.94	5.59	3.81	3.45
8.02. Stamps and Registration	0710	154.54	124.73	133.73	132.73
8.03. State Excise Duties	0710	288.26	271.00	364.19	374.00
8.04. Sales Tax	0710	1432.61	1458.25	1654.06	1656.06
8.05. Taxes on Vehicles	0710	72.11	75.69	127.80	110.80
8.06. Taxes on goods and passengers	0710	6.59	4.50	5.90	5.90
8.07. Taxes and Duties on Electricity	0710	13.69	15.00	15.00	15.00
8.08. Other Taxes and Duties	0710	12.45	18.46	12.52	12.51
<i>Total-Taxes of Union Territories</i>		<i>1982.19</i>	<i>1973.22</i>	<i>2317.01</i>	<i>2310.45</i>
<b>Total-Tax Revenue</b>		<b>793071.72</b>	<b>932439.88</b>	<b>901663.60</b>	<b>1077611.79</b>
<b>9. Less-NCCD transferred to the National Disaster Response Fund</b>	0021	-3900.01	-4525.00	-3998.00	-4620.00
<b>10. Less - States' Share</b>	0710	-219302.81	-263457.74	-253022.44	-301920.76
<b>11. Less - States' share adjustment as per Actual 2010-11</b>	0710	...	...	-2391.19	...
<b>Grand Total</b>		<b>569868.90</b>	<b>664457.14</b>	<b>642251.97</b>	<b>771071.03</b>

The Statement above summarizes, by broad categories, the estimates of tax receipts for 2012-2013. The estimates include the effect of Budget proposals. Further details by sections and heads of account, together with brief notes explaining the variation between the Budget and Revised Estimates, 2011-2012 and between the latter and the Budget Estimates for 2012-2013, are given below. In accordance with the Constitution (Eightieth Amendment) Act, 2000, which has been given retrospective effect from 1.4.1996, all

taxes referred to in the Union List, except the duties and taxes referred to in Articles 268 and 269, respectively, surcharge on taxes and duties referred to in Article 271 and any cess levied for specific purpose under any law made by Parliament, shall be levied and collected by the Government of India and shall be distributed between the Union and the States in such manner as may be prescribed by the President on the recommendations of the Finance Commission. For the period 2010-2015, the manner of distribution between the Centre and the States has been adopted after considering the recommendations of the Thirteenth Finance Commission.

**1. Corporation Tax:** This is a tax levied on the income of Companies under the Income Tax Act, 1961. Revised Estimate of Corporation Tax for 2011-2012 is ₹ 327680 crore as against Budget Estimate of ₹ 359990 crore. Budget Estimate for 2012-2013 is ₹ 373227 crore.

**2. Taxes on Income:** This is a tax on the income of individuals, firms etc. other than Companies, under the Income Tax Act, 1961. This head also includes other Taxes, mainly the Securities Transaction Tax, which is levied on transaction in listed securities undertaken on stock exchanges and in units of mutual funds. Revised Estimate of Taxes on Income for 2011-2012 is ₹ 171879 crore as against the Budget Estimate of ₹ 172026 crore. Budget Estimate for 2012-13 is ₹ 195786 crore.

**3. Wealth Tax:** This is a tax levied on the specified assets of certain persons including individuals and companies, under the Wealth Tax Act, 1957. Revised Estimate of Wealth Tax for 2011-2012 is ₹ 1092 crore as against Budget Estimate of ₹ 635 crore. Budget Estimate for 2011-2012 is ₹ 1244 crore.

**4. Customs:** Revised Estimate of Customs Duties for 2011-2012 is ₹ 153000 crore as against the Budget Estimate of ₹ 151700 crore. Budget Estimate for 2012-2013 is ₹ 186694 crore.

**4.01.01. Basic Duty:** Basic Duty of Customs is leviable on imported goods under the Customs Act., 1962.

**4.01.02. Additional Duty of Customs (CVD):** Additional Duty of Customs is leviable under Section 3 of the Customs Tariff Act, 1975 equivalent to duty of Excise leviable on such domestically manufactured goods. Mean CENVAT rate of Central Excise duty was increased from 8% to 10% w.e.f. 27.02.2010.

**4.01.03. Special CV Duty:** Special CV Duty is leviable @ 4% on all imported goods, with few exceptions to counterbalance sales tax, VAT, local tax or otherwise.

**4.01.04. Additional Duty of Customs on Motor Spirit:** Additional Duty of Customs on Motor Spirit is leviable by the Finance Act (No.2), 1998. However imports are exempted from this levy. This is commonly known as road cess.

**4.01.05. Additional Duty of Customs on High Speed Diesel Oil:** Additional Duty of Customs on High Speed Diesel Oil is leviable by the Finance Act, 1999. However imports are exempted from these levy. This is commonly known as road cess.

**4.01.06. Special Additional Duty of Customs on Motor Spirit:** Special Additional Duty of Customs on Motor Spirit is leviable by the Finance Act, 2002. However imports are exempted from this levy. This is commonly known as surcharge.

**4.01.07. National Calamity Contingent Duty:** National Calamity Contingent Duty was imposed under Section 134 of the Finance Act, 2003 on imported multi-utility vehicles, polyester filament yarn and two wheelers and subsequently it was extended to certain specified goods such as motor car, petroleum crude, mobile phones etc. National Calamity Contingent Duty has been removed from Polyester Filament Yarn and imposed on Mobile Phones @ 1% from Budget 2008-09.

**4.01.08. Education Cess:** Education Cess is leviable @ 2% on the aggregate of duties of Customs (except safeguard duty under Section 8B and 8C, CVD under Section 9 and anti-dumping duty under Section 9A of the Customs Tariff Act, 1985). Items attracting Customs Duty at bound rates under international commitments are exempted from this Cess.

**4.01.09. Secondary and Higher Education Cess:** Secondary and Higher Education Cess is leviable @ 1% on the aggregate of duties of Customs.

**4.02. Export Duty:** Export Duty is levied on export of few specific items such as ores and concentrates of Iron, Chromium etc.

**Arrear Collection:** The actual collection of arrears of Customs Duties in 2010-11 was ₹ 1409.77 crore. The BE 2012-13 for collection of arrears of Customs Duties is ₹ 3500 crore.

**5. Union Excise Duty:** Revised Estimate of Union Excise Duties for 2011-12 is ₹ 150695.59 crore as against the Budget Estimate of ₹ 164115.66 crore. Budget Estimate for 2012-2013 is ₹ 194350.34 crore.

**5.01. Basic and Special Excise Duty:** Basic Excise Duty and Special Excise Duty are leviable under the Central Excise Act at the rates specified in the Central Excise Tariff Act, 1985. The general CENVAT rate was increased from 8% to 10% w.e.f. 27.02.2010.

**5.02. Additional Duty of Excise on Motor Spirit:** Additional Duty of Excise on Motor Spirit is leviable by the Finance Act (No.2), 1998. This is commonly known as road cess.

**5.03. Additional Duty of Excise on High Speed Diesel Oil:** Additional Duty of Excise on High Speed Diesel Oil is leviable by the Finance Act, 1999. This is commonly known as road cess.

**5.04. National Calamity Contingent Duty (NCCD):** National Calamity Contingent Duty was levied on pan masala and certain specified tobacco products vide the Finance Act, 2001. The Finance Act, 2003 extended this levy to: (a) polyester filament yarn, motor car, two wheeler and multi-utility vehicle @ 1% and (b) crude petroleum oil @ ₹50 per metric tonne.

**5.05. Special Additional Duty of Excise on Motor Spirit:** Special Additional Duty of Excise on Motor Spirit is leviable by the Finance Act, 2002. This is commonly known as surcharge.

**5.06. Surcharge on Pan Masala and Tobacco Products:** An Additional Duty of Excise has been imposed on cigarettes, pan masala and certain specified tobacco products, at specified rates in the Budget 2005-06. Biris are not subjected to this levy.

**5.07.01. Education Cess:** Education Cess is leviable @ 2% on the aggregate of duties of Excise.

**5.07.02. Secondary and Higher Education Cess:** Secondary and Higher Education Cess is leviable @ 1% on the aggregate of duties of Excise.

**Arrear Collection:** The actual collection of arrears of Central Excise Duties in 2010-11 was ₹ 1851.52 crore. The BE 2012-13 for collection of arrears of Central Excise Duties is ₹ 3000 crore.

**5.07.04. Clean Energy Cess:** Clean Energy Cess was imposed under section 83 of Finance Act 2010 on raw coal, lignite and peat produced in India @ ₹50 per tonne. The cess has come into force w.e.f. 01.07.2010 and is to be collected as duty of excise.

**6. Service Tax:** Revised Estimate of Service Tax for 2011-12 is ₹95000 crore as against the Budget Estimate of ₹ 82000 crore. Budget Estimate for 2012-2013 is ₹ 124000 crore. Education Cess and Higher Education Cess are leviable @ 2% and 1% respectively on the total Service Tax. The actual collection of arrears of Service Tax in 2010-11 was ₹ 2803.71 crore. The BE 2012-13 for collection of arrears of Service Tax is ₹ 1900 crore.

**8. Taxes of Union Territories:** Revised Estimates of taxes of Union Territories for 2011-12 is ₹2317.01 crore as against the Budget Estimate of ₹1973.22 crore. Budget Estimate for 2012-2013 is ₹ 2310.45 crore.

**9. NCCD transferred to the National Disaster Response Fund (NDRF):** Revised Estimates of National Calamity Contingency Duty transferred to the National Disaster Response Fund for 2011-12 is ₹3998 crore as against the Budget Estimate of ₹4525 crore. Budget Estimate for 2012-2013 is ₹ 4620 crore.

**10. States' Share:** Revised Estimates of States' share in Central Taxes and Duties for 2011-12 is ₹255413.63 crore, which includes ₹ 2391.19 crore payable difference of releases made during 2010-11 as per RE and Actual collection of taxes and duties, as against the Budget Estimate of ₹263457.74 crore. Budget Estimate for 2012-2013 is ₹ 301920.76 crore.

**Arrears of Tax Revenue:** In compliance of Rule 6 of the Fiscal Responsibility & Budget Management Rules, 2004 (FRBM Rules), a disclosure Statement on Tax Revenues raised but not realized in respect of the principal taxes is at Annex 11.