

**MINISTRY OF FINANCE**

## DEMAND NO. 37

**Department of Revenue**

A. The Budget allocations, net of recoveries and receipts, are given below:

Major Head	Actual 2014-2015			Budget 2015-2016			Revised 2015-2016			<i>(In crores of Rupees)</i> Budget 2016-2017		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Revenue	...	11012.85	11012.85	...	15603.00	15603.00	...	16704.98	16704.98	...	11488.48	11488.48
Capital	...	0.21	0.21	...	106.00	106.00	...	10.00	10.00	...	56.00	56.00
<b>Total</b>	...	<b>11013.06</b>	<b>11013.06</b>	...	<b>15709.00</b>	<b>15709.00</b>	...	<b>16714.98</b>	<b>16714.98</b>	...	<b>11544.48</b>	<b>11544.48</b>
<b>BE 2016-2017</b>												
1. Secretariat - General Services	2052	...	...	...	...	...	...	...	...	...	181.06	181.06
2. Implementation of VAT Scheme	2052	...	...	...	...	...	...	...	...	...	1.00	1.00
<b>Other Fiscal Services</b>												
3. Enforcement Directorate	2047	...	...	...	...	...	...	...	...	...	106.38	106.38
4. National Institute of Public Finance & Policy	2047	...	...	...	...	...	...	...	...	...	11.69	11.69
5. International Cooperation	2047	...	...	...	...	...	...	...	...	...	1.24	1.24
6. Other Expenditure	2047	...	...	...	...	...	...	...	...	...	32.97	32.97
7. Special Purpose Vehicle (SPV) for Goods & Service Tax Network (GSTN)	2047	...	...	...	...	...	...	...	...	...	696.69	696.69
<b>Total-Other Fiscal Services</b>		...	...	...	...	...	...	...	...	...	<b>848.97</b>	<b>848.97</b>
<b>Other Administrative Services</b>												
8. Narcotics Control	2070	...	...	...	...	...	...	...	...	...	30.42	30.42
9. International Cooperation etc.	2070	...	...	...	...	...	...	...	...	...	5.92	5.92
10. Special Investigation Team (SIT)	2070	...	...	...	...	...	...	...	...	...	2.33	2.33
<b>Total-Other Administrative Services</b>		...	...	...	...	...	...	...	...	...	<b>38.67</b>	<b>38.67</b>
<b>Other Industries</b>												
11. Chief Controller, Government Opium & Alkaloid Factories	2875	...	...	...	...	...	...	...	...	...	0.65	0.65
12. <i>Opium and Alkaloid Factories</i>												
12.01 <i>Opium and Alkaloid Factories</i>												
12.01.01 Working Expenditure	2875	...	...	...	...	...	...	...	...	...	261.00	261.00
12.01.02 Less - Revenue Receipts	0875	...	...	...	...	...	...	...	...	...	-312.70	-312.70
<i>Net</i>		...	...	...	...	...	...	...	...	...	-51.70	-51.70
12.02 Capital Expenditure	4875	...	...	...	...	...	...	...	...	...	6.00	6.00
<i>Total- Opium and Alkaloid Factories</i>		...	...	...	...	...	...	...	...	...	-45.70	-45.70
<b>Total-Other Industries</b>		...	...	...	...	...	...	...	...	...	<b>-45.05</b>	<b>-45.05</b>

(In crores of Rupees)

	Major Head	Actual 2014-2015			Budget 2015-2016			Revised 2015-2016			Budget 2016-2017								
		Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total						
<b>Others</b>																			
13.	National Committee for promotion of Economic & Social Welfare	2020	...	...	...	...	...	...	...	...	...	0.35	0.35						
14.	Capital Outlay on Public Works	4059	...	...	...	...	...	...	...	...	...	50.00	50.00						
15.	Compensation to States/Union Territory Government for Revenue Losses due to implementation of VAT and VAT related Exp.	3601	...	...	...	...	...	...	...	...	...	0.01	0.01						
16.	Compensation to States / UTs for revenue losses due to phasing out of CST	3601	...	...	...	...	...	...	...	...	...	8887.46	8887.46						
		3602	...	...	...	...	...	...	...	...	...	1582.01	1582.01						
	<i>Total</i>	...	...	...	...	...	...	...	...	...	...	10469.47	10469.47						
<b>Total-Others</b>												<b>10519.83</b>	<b>10519.83</b>						
<b>RE 2015-2016</b>																			
17.	Secretariat -General Services	2052	...	149.31	149.31	...	175.03	175.03	...	158.86	158.86	...	...						
18.	Implementation of VAT Scheme	2052	...	...	...	...	...	...	...	0.50	0.50	...	...						
19.	Setting up of Tax Information Exchange System	2052	...	6.34	6.34	...	0.01	0.01	...	...	...	...	...						
20.	Income Tax Overseas Units	2052	...	6.02	6.02	...	9.74	9.74	...	8.76	8.76	...	...						
<b>Other Fiscal Services</b>																			
21.	Enforcement Directorate	2047	...	75.89	75.89	...	107.44	107.44	...	87.68	87.68	...	...						
22.	National Institute of Public Finance & Policy	2047	...	8.18	8.18	...	11.67	11.67	...	11.21	11.21	...	...						
23.	International Cooperation	2047	...	0.10	0.10	...	1.17	1.17	...	1.99	1.99	...	...						
24.	Other Expenditure	2047	...	25.51	25.51	...	37.81	37.81	...	28.94	28.94	...	...						
25.	Special Purpose vehicle for Goods and Service Tax Network (GSTN)	2047	...	19.26	19.26	...	292.00	292.00	...	130.00	130.00	...	...						
<b>Total-Other Fiscal Services</b>												<b>128.94</b>	<b>128.94</b>	<b>450.09</b>	<b>450.09</b>	<b>259.82</b>	<b>259.82</b>	...	...
<b>Other Administrative Services</b>																			
26.	Narcotics Control	2070	...	26.81	26.81	...	30.35	30.35	...	27.56	27.56	...	...						
27.	International Cooperation etc.	2070	...	4.16	4.16	...	6.12	6.12	...	7.56	7.56	...	...						
28.	Transfer to National Fund for control of drug abuse	2070	...	...	...	...	1.00	1.00	...	...	...	...	...						
29.	Tax Administration Reform Commission (TARC)	2070	...	1.55	1.55	...	0.18	0.18	...	0.05	0.05	...	...						
30.	Special Investigation Team	2070	...	1.04	1.04	...	7.74	7.74	...	2.11	2.11	...	...						
<b>Total-Other Administrative Services</b>												<b>33.56</b>	<b>33.56</b>	<b>45.39</b>	<b>45.39</b>	<b>37.28</b>	<b>37.28</b>	...	...
<b>Other Industries</b>																			
31.	<i>Opium and Alkaloid Factories</i>																		
31.01	Revenue Expenditure	2875	...	215.69	215.69	...	284.82	284.82	...	226.64	226.64	...	...						
31.02	Less- Revenue Receipts	0875	...	-255.94	-255.94	...	-400.43	-400.43	...	-312.70	-312.70	...	...						
31.03	Capital Expenditure	4875	...	0.20	0.20	...	6.00	6.00	...	6.00	6.00	...	...						

<i>(In crores of Rupees)</i>														
	Major Head	Actual 2014-2015			Budget 2015-2016			Revised 2015-2016			Budget 2016-2017			
		Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	
<i>Total- Opium and Alkaloid Factories</i>														
32.	Chief Controller, Government Opium & Alkaloid Factories	2875	...	-40.05	-40.05	...	-109.61	-109.61	...	-80.06	-80.06	...	...	...
<b>Total-Other Industries</b>		...	...	<b>-39.44</b>	<b>-39.44</b>	...	<b>-109.01</b>	<b>-109.01</b>	...	<b>-79.19</b>	<b>-79.19</b>	...	...	...
<b>Others</b>														
33.	Other Expenditure	2020	...	0.24	0.24	...	0.35	0.35	...	0.30	0.30	...	...	...
34.	<i>Purchase of Ready-built Accomodation</i>													
34.01	Residential Building	4216	...	0.01	0.01	...	...	...	...	...	...	...	...	...
35.	Capital Outlay on Public Works	4059	...	...	...	...	100.00	100.00	...	4.00	4.00	...	...	...
36.	Compensation to States/UT Governments for Revenue losses due to introduction of VAT & VAT related expenditure	3601	...	4.00	4.00	...	9.40	9.40	...	9.40	9.40	...	...	...
37.	Compensation to States/UT Governments for Revenue losses due to phasing out CST	3601	...	10724.08	10724.08	...	14929.00	14929.00	...	14370.60	14370.60	...	...	...
		3602	...	...	...	...	99.00	99.00	...	1944.65	1944.65	...	...	...
	<i>Total</i>	...	...	<i>10724.08</i>	<i>10724.08</i>	...	<i>15028.00</i>	<i>15028.00</i>	...	<i>16315.25</i>	<i>16315.25</i>	...	...	...
<b>Total-Others</b>		...	...	<b>10728.33</b>	<b>10728.33</b>	...	<b>15137.75</b>	<b>15137.75</b>	...	<b>16328.95</b>	<b>16328.95</b>	...	...	...
<b>Grand Total</b>		...	...	<b>11013.06</b>	<b>11013.06</b>	...	<b>15709.00</b>	<b>15709.00</b>	...	<b>16714.98</b>	<b>16714.98</b>	...	<b>11544.48</b>	<b>11544.48</b>

1. **Secretariat - General Services:** Provision is for Secretariat expenditure of the Department of Revenue including Income Tax Overseas Units, Central Economic Intelligence Bureau, Financial Intelligence Unit-India, Pr. CCA, CBDT; Pr. CCA, CBEC, Competent Authorities under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act and Narcotics Drugs & Psychotropic Substances Act and Committee of Management.

2. **Implementation of VAT Scheme:** The provision has been made for strengthening of infrastructure of Sales Tax Departments in respect of Special Category States and newly created States with the objective of switching over to Value Added Tax (VAT).

3. **Enforcement Directorate:** The provision is for expenditure of the Enforcement Directorate, which is concerned with the enforcement of the Foreign Exchange Management Act (FEMA) and Prevention of Money Laundering Act (PMLA).

4. **National Institute of Public Finance & Policy:** The provision is towards grants-in-aid to the National Institute of Public Finance & Policy (NIPFP).

5. **International Cooperation:** The provision is for annual contribution towards Memberships of Asia/Pacific Group on Money Laundering, Egmont Group and Organisation of Economic Co-operation and Development (OECD).

6. **Other Expenditure:** This includes provision for Appellate Tribunal under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976, Customs, Excise and

Service Tax Appellate Tribunal (CESTAT) and Adjudicating Authority under Prevention of Money Laundering Act, 2002.

7. **Special Purpose Vehicle (SPV) for Goods & Services Tax Network (GSTN):** This provision is for providing recurring grant to the Special Purpose Vehicle (SPV) for Goods & Services Tax Network.

8. **Narcotics Control:** This includes provision for Central Bureau of Narcotics and Expenditure from National Fund for Control of Drug Abuse (NFCDA).

9. **International Cooperation etc.:** The provision is for contributions to - United Nations Fund for Control of Drug Abuse, Commonwealth Association of Tax Administrators, Customs Council, Drug Advisory Programme of Colombo Plan Bureau, Inter-American Centre of Tax Administrators (CIAT), Global Forum on Transparency & Exchange of Information and Organization of Economic Co-operation and Development (OECD).

10. **Special Investigation Team:** The provision is for recurring expenditure of Special Investigation Team which has been set up as per the directions of the Hon'ble Supreme Court.

11. **Chief Controller, Government Opium & Alkaloid Factories:** The provision is for expenditure of the organisation of the Chief Controller, Government Opium & Alkaloid Factories.

12. **Opium & Alkaloid Factories:** The provision is for the net expenditure of the Opium Factories and Alkaloid Works at Ghazipur and Neemuch including purchase of Opium produce. Central Government exercises exclusive control over the cultivation of opium and purchases the entire produce for processing and sale for medicinal and scientific needs.

13. **National Committee for promotion of Economic & Social Welfare:** The provision is for meeting the expenses of the National Committee for Promotion of Economic & Social Welfare set up under the Income Tax Act.

14. **Capital Outlay on Public Works::** The provision is for construction of Rajaswa Bhawan at New Delhi.

15. **Compensation to States/UT Governments for Revenue losses due to introduction of VAT & VAT related expenditure:** The provision is for setting up/ upgradation of two Institutes of Taxation Studies in States/Union Territories.

16. **Compensation to States/UT Governments for Revenue losses due to phasing out of CST:** The provision is for compensation of revenue losses to the States/Union Territories due to phasing out of Central Sales Tax (CST).