

MINISTRY OF FINANCE**DEMAND NO. 38****Direct Taxes**

A. The Budget allocations, net of recoveries, 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	...	4092.29	4092.29	...	4832.36	4832.36	...	4610.00	4610.00	...	5187.00	5187.00
Capital	...	39.14	39.14	...	574.20	574.20	...	140.00	140.00	...	200.00	200.00
Total	...	4131.43	4131.43	...	5406.56	5406.56	...	4750.00	4750.00	...	5387.00	5387.00
BE 2016-2017												
Collection of Taxes on Income & Expenditure												
1. Collection of Income-Tax	2020	...	...	...	...	...	...	...	...	...	4383.02	4383.02
2. Collection of Corporation Tax	2020	...	...	...	...	...	...	...	...	...	674.31	674.31
Total-Collection of Taxes on Income & Expenditure		...	...	...	...	...	...	...	...	...	5057.33	5057.33
Collection of Taxes on Wealth, Securities Transaction and other Taxes												
3. Collection of Wealth Tax	2031	...	...	...	...	...	...	...	...	...	12.97	12.97
4. Securities Transaction Tax	2031	...	...	...	...	...	...	...	...	...	25.93	25.93
5. Collection of Other Taxes	2031	...	...	...	...	...	...	...	...	...	90.77	90.77
6. <i>Purchase of Ready-Built Accomodation</i>												
6.01 Office Buildings	4059	...	...	...	...	...	...	...	...	...	148.00	148.00
6.02 Residential Buildings	4216	...	...	...	...	...	...	...	...	...	52.00	52.00
<i>Total- Purchase of Ready-Built Accomodation</i>		...	...	...	...	...	...	...	...	...	<i>200.00</i>	<i>200.00</i>
7. <i>Acquisition of Immovable Property under the Income Tax Act</i>												
7.01 Gross Expenditure	4075	...	...	...	...	...	...	...	...	...	2.00	2.00
7.02 Less - Sale Proceeds	4075	...	...	...	...	...	...	...	...	...	-2.00	-2.00
<i>Net</i>		...	...	...	...	...	...	...	...	...	...	...
Total-Collection of Taxes on Wealth, Securities Transaction and other Taxes		...	...	...	...	...	...	...	...	...	329.67	329.67
RE 2015-2016												
Collection of Taxes on Income & Expenditure												
8. Collection of Income-tax	2020	...	3457.58	3457.58	...	4083.35	4083.35	...	3895.45	3895.45	...	...
9. Collection of Corporation Tax	2020	...	533.14	533.14	...	628.19	628.19	...	599.30	599.30	...	...
Total-Collection of Taxes on Income & Expenditure		...	3990.72	3990.72	...	4711.54	4711.54	...	4494.75	4494.75	...	...
Collection of Taxes on Wealth, Securities Transaction and other Taxes												
10. Collection of Wealth Tax	2031	...	10.25	10.25	...	12.08	12.08	...	11.53	11.53	...	...

(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
11. Securities Transaction Tax	2031	...	20.51	20.51	...	24.17	24.17	...	23.05	23.05	...	...	...
12. Collection of Other Taxes	2031	...	71.77	71.77	...	84.57	84.57	...	80.67	80.67	...	...	...
13. <i>Purchase of Ready-Built Accomodation</i>													
13.01 Office buildings	4059	...	42.38	42.38	...	323.72	323.72	...	84.00	84.00	...	...	...
13.02 Residential buildings	4216	...	26.53	26.53	...	250.48	250.48	...	56.00	56.00	...	...	...
<i>Total- Purchase of Ready-Built Accomodation</i>		...	68.91	68.91	...	574.20	574.20	...	140.00	140.00	...	...	...
14. <i>Acquisition of immovable property under the Income-Tax Act</i>													
14.01 Gross Expenditure	4075	...	0.97	0.97	...	2.00	2.00	...	2.00	2.00	...	...	...
14.02 Less - Sale Proceeds	4075	...	-30.74	-30.74	...	-2.00	-2.00	...	-2.00	-2.00	...	...	...
<i>Net</i>		...	-29.77	-29.77	...	...	...	...	...	...	...	...	...
Total-Collection of Taxes on Wealth, Securities Transaction and other Taxes		...	141.67	141.67	...	695.02	695.02	...	255.25	255.25	...	...	...
15. Actual Recoveries	2020	...	-0.96	-0.96	...	...	...	...	...	...	...	...	...
Grand Total		...	4131.43	4131.43	...	5406.56	5406.56	...	4750.00	4750.00	...	5387.00	5387.00

1-5. The Demand provides for the requirement of Income-Tax Department, which administers all direct taxes levied and collected by the Central Government, namely, taxes on income (including income of the corporate sector), wealth tax, securities transaction tax etc. The Department has also got separate Directorates for scrutiny of cases involving large scale evasion, inspection, research, statistics and publications.

6. The provision relates to purchase of ready-built office and residential buildings in respect of Direct Tax Organisation.

7. The provision relates to pre-emptive purchase of immovable properties by Central Government as envisaged in Chapter XXC of Income-Tax Act, 1961.