

ANNEX-5

TAX REVENUES RAISED BUT NOT REALISED (Principal Taxes)*(Under Rule 6 of the FRBM Rules, 2004)**(As at the end of Reporting Year 2018-2019)*

Major Head	Description	Amounts under dispute (₹ crore)					Amounts not under dispute (₹ crore)					Grand Total
		Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	
	Taxes on Income & Expenditure	483650	279999	26000	12972	802621	91465	38541	5928	2537	138471	941092
0020	Corporation Tax	223183	163203	15194	3984	405564	52827	25165	3159	1549	82700	488264
0021	Taxes on Income other than Corp. Tax	260467	116796	10806	8988	397057	38638	13376	2769	988	55771	452828
	Taxes on Commodities & Services	37439	74063	37640	4840	153982	3158	3680	3399	3887	14124	168106
0005	Central Goods and Service Tax (CGST)	...	...	...	...	...	...	...	...	...	...	...
0008	Integrated Goods and Service Tax (IGST)	...	...	...	...	...	...	...	...	...	...	...
0037	Customs	2273	5328	2373	929	10903	763	623	831	1663	3880	14783
0038	Union Excise	11347	28215	12218	3441	55221	557	1551	1945	2091	6144	61365
0044	Service Tax	23819	40520	23049	470	87858	1838	1506	623	133	4100	91958
	Total	521089	354062	63640	17812	956603	94623	42221	9327	6424	152595	1109198

Note: There is no arrear of CGST and IGST available on DDM Portal. Further GST has been rolled out from 01.07.2017 and so until 31.03.2019 only 21 months are to be covered for the relevant data. During this period possibility of any amount becoming an arrear is less as the process involves issuance of SCN followed by Adjudication, appeal or lapse period for more than one year.