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 2019-2020)

Major Head	Description	Amounts under dispute (₹ crore)					Amounts not under dispute (₹ crore)					
		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	Grand Total
	Taxes on Income											
	& Expenditure	5,66,394	2,61,768	27,201	28,512	8,83,875	1,21,995	1,07,051	8,324	2,436	2,39,806	11,23,681
0020	Corporation Tax	2,28,611	1,81,578	17,707	6,350	4,34,246	68,029	87,903	5,007	1,464	1,62,403	5,96,649
0021	Taxes on Income											
	other than Corp. Tax	3,37,783	80,190	9,494	22,162	4,49,629	53,966	19,148	3,317	972	77,403	5,27,032
	Taxes on Commodities											
	& services	44,947	68,848	39,092	5,846	1,58,733	3,503	3,766	4,199	4,093	15,561	1,74,294
0005	Central Goods and											
	Service Tax (CGST)	89	7	0	0	96	18	0	0	0	18	114
8000	Integrated Goods and											
	Service Tax (IGST)	118	1	0	0	1	19 9	0	0	0	9	128
0037	Customs	8,137	4,299	6,128	1,597	20,161	584	718	864	994	3,160	23,321
0038	Union Excise	10,615	25,380	11,433	3,449	50,877	822	1,122	2,522	2,955	7,421	58,298
0044	Service Tax	25,988	39,161	21,531	800	87,480	2,070	1,926	813	144	4,953	92,433
	Total	6,11,341	3,30,616	66,293	34,358	10,42,608	1,25,498	1,10,817	12,52	6,529	2,55,367	12,97,975

Note: Prominent reason for Tax Revenue raised but not realised in Amount not under dispute category are, no assets or inadequate asset for recovery, Assessee not traceable, etc.