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 2021-2022)

	Description	Amounts under dispute (₹ crore)					Amounts not under dispute (₹ crore)					
Major Head		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	6,58,925.38	3,15,879.22	35,237.30	26,303.73	10,36,345.63	2,09,575.57	1,28,662.17	8,784.04	7,283.28	3,54,305.06	13,90,650.69
0020	Corporation Tax	2,60,168.31	1,92,592.43	21,442.28	3,879.16	4,78,082.18	1,05,535.04	96,135.81	2,809.51	6,265.19	2,10,745.55	6,88,827.73
0021	Taxes on Income other											
	than Corp. Tax	3,98,757.07	1,23,286.79	13,795.02	22,424.57	5,58,263.45	1,04,040.53	32,526.36	5,974.53	1,018.09	1,43,559.51	7,01,822.96
	Taxes on Commodities											
	& services	40,254.40	64,705.51	53,491.00	8,314.00	1,66,764.91	5,194.92	7,389.63	7,716.00	5,095.00	25,395.55	1,92,160.46
0005	Central Goods and											
	Service Tax (CGST)	475.32	10.81	-	-	486.13	113.02	3.85	12	-	116.87	603.00
8000	Integrated Goods and											
	Service Tax (IGST)	143.08	8.70	-	-	151.78	330.90	9.78	-	-	340.68	492.46
0037	Customs	4,221.00	5,095.00	8,436.00	1,923.00	19,675.00	2,040.00	2,317.00	967.00	1,234.00	6,558.00	26,233.00
0038	Union Excise	7,554.00	16,966.00	20,809.00	4,461.00	49,790.00	830.00	1,653.00	3,170.00	3,619.00	9,272.00	59,062.00
0044	Service Tax	27,861.00	42,625.00	24,246.00	1,930.00	96,662.00	1,881.00	3,406.00	3,579.00	242.00	9,108.00	1,05,770.00
	Total	6,99,179.78	3,80,584.73	88,728.30	34,617.73	12,03,110.54	2,14,770.49	1,36,051.80	16,500.04	12,378.28	3,79,700.61	15,82,811.15

Note: The 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.