

**MINISTRY OF FINANCE****DEMAND NO. 36****Direct Taxes***(In ₹ crores)*

	Actual 2022-2023			Budget 2023-2024			Revised 2023-2024			Budget 2024-2025			
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	
Gross	8459.05	417.80	8876.85	8282.87	1610.00	9892.87	8818.30	1212.39	10030.69	9025.42	1314.96	10340.38	
Recoveries	-6.90	-1.17	-8.07	...	-2.00	-2.00	...	-2.00	-2.00	...	-2.00	-2.00	
Receipts	...	...	...	...	...	...	...	...	...	...	...	...	
<b>Net</b>	<b>8452.15</b>	<b>416.63</b>	<b>8868.78</b>	<b>8282.87</b>	<b>1608.00</b>	<b>9890.87</b>	<b>8818.30</b>	<b>1210.39</b>	<b>10028.69</b>	<b>9025.42</b>	<b>1312.96</b>	<b>10338.38</b>	
A. The Budget allocations, net of recoveries, are given below:													
<b>CENTRE'S EXPENDITURE</b>													
<b>Establishment Expenditure of the Centre</b>													
1. Collection of Taxes on Income and Expenditure													
1.01	Collection of Income Tax	7148.97	...	7148.97	6999.03	...	6999.03	7451.46	...	7451.46	7626.48	...	7626.48
1.02	Collection of Corporation Tax	1098.78	...	1098.78	1076.77	...	1076.77	1146.38	...	1146.38	1173.30	...	1173.30
1.03	Actual Recoveries	-6.90	...	-6.90	...	...	...	...	...	...	...	...	...
	<i>Net</i>	<b>8240.85</b>	...	<b>8240.85</b>	<b>8075.80</b>	...	<b>8075.80</b>	<b>8597.84</b>	...	<b>8597.84</b>	<b>8799.78</b>	...	<b>8799.78</b>
2. Collection of Taxes on Wealth, Securities Transaction and other Taxes													
2.01	Collection of Wealth Tax	21.13	...	21.13	20.71	...	20.71	22.05	...	22.05	22.56	...	22.56
2.02	Securities Transaction Tax	42.26	...	42.26	41.41	...	41.41	44.09	...	44.09	45.13	...	45.13
2.03	Collection of Other Taxes	147.91	...	147.91	144.95	...	144.95	154.32	...	154.32	157.95	...	157.95
2.04	Purchase of Ready Built Accommodation - Office Buildings	...	151.79	151.79	...	466.20	466.20	...	319.61	319.61	...	312.01	312.01
2.05	Purchase of Ready Built Accommodation - Residential Buildings	...	264.63	264.63	...	91.80	91.80	...	92.03	92.03	...	184.51	184.51
	<i>Total- Collection of Taxes on Wealth, Securities Transaction and other Taxes</i>	<b>211.30</b>	<b>416.42</b>	<b>627.72</b>	<b>207.07</b>	<b>558.00</b>	<b>765.07</b>	<b>220.46</b>	<b>411.64</b>	<b>632.10</b>	<b>225.64</b>	<b>496.52</b>	<b>722.16</b>
<b>Total-Establishment Expenditure of the Centre</b>		<b>8452.15</b>	<b>416.42</b>	<b>8868.57</b>	<b>8282.87</b>	<b>558.00</b>	<b>8840.87</b>	<b>8818.30</b>	<b>411.64</b>	<b>9229.94</b>	<b>9025.42</b>	<b>496.52</b>	<b>9521.94</b>
<b>Other Central Sector Expenditure</b>													
<b>Others</b>													
3. Acquisition of Immovable Property under the Income Tax Act													
3.01	Gross Expenditure	...	1.38	1.38	...	2.00	2.00	...	2.00	2.00	...	2.00	2.00
3.02	Less - Sale Proceeds	...	-1.17	-1.17	...	-2.00	-2.00	...	-2.00	-2.00	...	-2.00	-2.00
	<i>Net</i>	...	<b>0.21</b>	<b>0.21</b>	...	...	...	...	...	...	...	...	...

(In ₹ crores)

	Actual 2022-2023			Budget 2023-2024			Revised 2023-2024			Budget 2024-2025		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
4. Capital Outlay on Miscellaneous General Services	...	...	...	...	1050.00	1050.00	...	798.75	798.75	...	816.44	816.44
<b>Total-Others</b>	...	<b>0.21</b>	<b>0.21</b>	...	<b>1050.00</b>	<b>1050.00</b>	...	<b>798.75</b>	<b>798.75</b>	...	<b>816.44</b>	<b>816.44</b>
<b>Total-Other Central Sector Expenditure</b>	...	<b>0.21</b>	<b>0.21</b>	...	<b>1050.00</b>	<b>1050.00</b>	...	<b>798.75</b>	<b>798.75</b>	...	<b>816.44</b>	<b>816.44</b>
<b>Grand Total</b>	<b>8452.15</b>	<b>416.63</b>	<b>8868.78</b>	<b>8282.87</b>	<b>1608.00</b>	<b>9890.87</b>	<b>8818.30</b>	<b>1210.39</b>	<b>10028.69</b>	<b>9025.42</b>	<b>1312.96</b>	<b>10338.38</b>
<b>B. Developmental Heads</b>												
<b>General Services</b>												
1. Collection of Taxes on Income and Expenditure	8240.85	...	8240.85	8075.80	...	8075.80	8597.84	...	8597.84	8799.78	...	8799.78
2. Collection of Taxes on Wealth, Securities Transaction Tax and Other Taxes	211.30	...	211.30	207.07	...	207.07	220.46	...	220.46	225.64	...	225.64
3. Capital Outlay on Public Works	...	150.62	150.62	...	466.20	466.20	...	319.61	319.61	...	312.01	312.01
4. Capital Outlay on Miscellaneous General Services	...	1.38	1.38	...	1050.00	1050.00	...	798.75	798.75	...	816.44	816.44
<b>Total-General Services</b>	<b>8452.15</b>	<b>152.00</b>	<b>8604.15</b>	<b>8282.87</b>	<b>1516.20</b>	<b>9799.07</b>	<b>8818.30</b>	<b>1118.36</b>	<b>9936.66</b>	<b>9025.42</b>	<b>1128.45</b>	<b>10153.87</b>
<b>Social Services</b>												
5. Capital Outlay on Housing	...	264.63	264.63	...	91.80	91.80	...	92.03	92.03	...	184.51	184.51
<b>Total-Social Services</b>	...	<b>264.63</b>	<b>264.63</b>	...	<b>91.80</b>	<b>91.80</b>	...	<b>92.03</b>	<b>92.03</b>	...	<b>184.51</b>	<b>184.51</b>
<b>Grand Total</b>	<b>8452.15</b>	<b>416.63</b>	<b>8868.78</b>	<b>8282.87</b>	<b>1608.00</b>	<b>9890.87</b>	<b>8818.30</b>	<b>1210.39</b>	<b>10028.69</b>	<b>9025.42</b>	<b>1312.96</b>	<b>10338.38</b>

1.01. **Collection of Income Tax:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on the Income of Individual, HUF, Firm, AOP, trust and other assessee except corporate assessee.

1.02. **Collection of Corporation Tax:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on the Income of corporate assessee.

2.01. **Collection of Wealth Tax:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on the wealth.

2.02. **Securities Transaction Tax:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on transaction of securities.

2.03. **Collection of Other Taxes:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on other taxes mentioned other than the above.

2.04. **Purchase of Ready Built Accommodation - Office Buildings:** The provision relates to purchase of ready-built office/building/acquisition of land/construction of building for office purpose in respect of Direct Tax Organisation.

2.05. **Purchase of Ready Built Accommodation - Residential Buildings:** The provision relates to purchase of ready-built land/residential building/acquisition of land/construction of building for residential purpose in respect of Direct Tax Organisation.

3. **Acquisition of Immovable Property under the Income Tax Act:** The provision is for proceeds for maintenance and upkeep of properties and security charges already acquired and the sale proceeds relates to pre-emptive purchase of Immovable property by the Central Government as envisaged under chapter XXC of Income Tax Act, 1961.

4. **Capital Outlay on Miscellaneous General Services:** The provision is for expenditure on ICT equipments, MVs, Machinery & Equipments and Furniture & Fixtures etc.