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 2022-2023)

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	6,21,026.00	3,49,828.00	50,385.00	27,037.00	10,48,276.00	4,16,216.00	2,05,531.00	1,20,560.00	1,36,764.00	8,79,071.00	19,27,347.00
0020	Corporation Tax	3,63,281.00	1,99,666.00	30,585.00	4,528.00	5,98,060.00	2,17,264.00	1,49,291.00	10,913.00	19,918.00	3,97,386.00	9,95,446.00
0021	Taxes on Income other											
	than Corp. Tax	2,57,745.00	1,50,162.00	19,800.00	22,509.00	4,50,216.00	1,98,952.00	56,240.00	1,09,647.00	1,16,846.00	4,81,685.00	9,31,901.00
	Taxes on Commodities											
	& services	37,928.08	70,174.40	54,413.52	11,184.41	1,73,700.41	6,978.96	7,764.19	8,722.85	5,893.67	29,359.67	2,03,060.08
0005	Central Goods and											
	Service Tax (CGST)	1,030.67	840.75	81.52	11.41	1,964.35	321.66	21.49	8.68	5.67	357.50	2,321.85
8000	Integrated Goods and											
	Service Tax (IGST)	335.41	17.65	-	-	353.06	61.30	4.70	7.17	-	73.17	426.23
0037	Customs	6,654.00	4,786.00	7,252.00	3,385.00	22,077.00	3,607.00	2,556.00	1,989.00	1,537.00	9,689.00	31,766.00
0038	Union Excise	7,542.00	15,982.00	21,042.00	4,801.00	49,367.00	489.00	1,789.00	2,952.00	3,955.00	9,185.00	58,552.00
0044	Service Tax	22,366.00	48,548.00	26,038.00	2,987.00	99,939.00	2,500.00	3,393.00	3,766.00	396.00	10,055.00	1,09,994.00
	Total	6,58,954.08	4,20,002.40	1,04,798.52	38,221.41	12,21,976.41	4,23,194.96	2,13,295.19	1,29,282.85	1,42,657.67	9,08,430.67	21,30,407.08

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